

DURIE HILL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2355

Principal: Geoffrey Simes

School Address: Portal Street, Durie Hill

School Postal Address: 109 Portal Street, Durie Hill, Whanganui, 4500

School Phone: 06 345 5946

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Accountant / Service Provider:

Education  Services.
Dedicated to your school

DURIE HILL SCHOOL

Annual Report - For the year ended 31 December 2021

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Members of the Board

Kiwisport

Analysis of Variance

Durie Hill 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.

Clemency Boyce

Full Name of Presiding Member



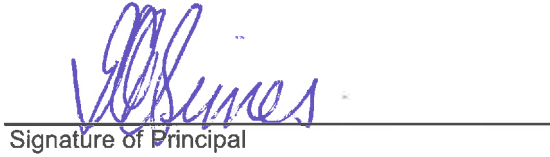
Signature of Presiding Member

31 May 2022

Date:

GEOFFREY SIMES

Full Name of Principal



Signature of Principal

31 May 2022

Date:

Durie Hill 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	2,119,755	2,223,201	2,176,053
Locally Raised Funds	3	21,156	19,700	21,863
Interest Income		1,086	2,000	2,463
		<u>2,141,997</u>	<u>2,244,901</u>	<u>2,200,379</u>
Expenses				
Locally Raised Funds	3	8,624	10,500	8,149
Learning Resources	4	1,603,566	1,681,671	1,631,745
Administration	5	148,179	139,100	145,818
Finance		2,153	2,063	3,307
Property	6	304,895	370,083	375,329
Depreciation	11	47,797	41,472	55,774
Loss on Disposal of Property, Plant and Equipment		-	-	2,054
		<u>2,115,214</u>	<u>2,244,889</u>	<u>2,222,176</u>
Net Surplus / (Deficit) for the year		26,783	12	(21,797)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>26,783</u></u>	<u><u>12</u></u>	<u><u>(21,797)</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.

Durie Hill 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		299,204	282,626	317,269
Total comprehensive revenue and expense for the year		26,783	12	(21,797)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	3,732
Equity at 31 December		325,987	282,638	299,204
Retained Earnings		325,987	282,638	299,204
Equity at 31 December		325,987	282,638	299,204

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.

Durie Hill School Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	159,325	202,479	174,976
Accounts Receivable	8	118,347	96,150	96,849
GST Receivable		1,402	8,167	17,048
Prepayments		9,106	9,189	8,426
Inventories	9	1,971	3,524	2,565
Investments	10	82,642	-	82,015
		<u>372,793</u>	<u>319,509</u>	<u>381,879</u>
Current Liabilities				
Accounts Payable	12	148,028	137,880	140,532
Revenue Received in Advance	13	-	16,004	-
Provision for Cyclical Maintenance	14	10,800	47,582	-
Finance Lease Liability	15	12,868	11,706	12,450
Funds held for Capital Works Projects	16	22,213	-	95,851
		<u>193,909</u>	<u>213,172</u>	<u>248,833</u>
Working Capital Surplus/(Deficit)		178,884	106,337	133,046
Non-current Assets				
Property, Plant and Equipment	11	233,983	268,591	268,040
		<u>233,983</u>	<u>268,591</u>	<u>268,040</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	86,452	67,365	89,407
Finance Lease Liability	15	428	24,925	12,475
		<u>86,880</u>	<u>92,290</u>	<u>101,882</u>
Net Assets		<u><u>325,987</u></u>	<u><u>282,638</u></u>	<u><u>299,204</u></u>
Equity		<u><u>325,987</u></u>	<u><u>282,638</u></u>	<u><u>299,204</u></u>

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

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

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		512,696	523,886	509,460
Locally Raised Funds		17,686	10,700	19,338
Goods and Services Tax (net)		15,646	-	(8,881)
Payments to Employees		(297,695)	(309,500)	(332,941)
Payments to Suppliers		(162,826)	(171,797)	(172,959)
Interest Paid		(2,153)	(2,063)	(3,307)
Interest Received		774	2,000	2,477
Net cash from/(to) Operating Activities		84,128	53,226	13,187
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(13,040)	(20,000)	(41,275)
Purchase of Investments		(627)	-	(82,015)
Net cash from/(to) Investing Activities		(13,667)	(20,000)	(123,290)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,732
Finance Lease Payments		(9,467)	(13,935)	(8,593)
Funds Administered on Behalf of Third Parties		(76,645)	-	106,752
Net cash from/(to) Financing Activities		(86,112)	(13,935)	101,891
Net increase/(decrease) in cash and cash equivalents		(15,651)	19,291	(8,212)
Cash and cash equivalents at the beginning of the year	7	174,976	183,188	183,188
Cash and cash equivalents at the end of the year	7	159,325	202,479	174,976

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.



Durie Hill School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Durie Hill 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	5-50 years
Buildings	20-50 years
Furniture and Equipment	1-10 years
Information and Communication Technology	4 years
Leased Assets	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	465,898	490,286	464,992
Teachers' Salaries Grants	1,358,847	1,407,521	1,303,556
Use of Land and Buildings Grants	231,872	291,794	304,036
Other MoE Grants	63,138	33,600	103,469
	2,119,755	2,223,201	2,176,053

The school has opted in to the donations scheme for this year. Total amount received was \$38,400.

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	2,900	-	6,376
Fees for Extra Curricular Activities	10,822	14,700	11,117
Trading	934	-	1,131
Fundraising & Community Grants	6,500	5,000	3,239
	21,156	19,700	21,863
Expenses			
Extra Curricular Activities Costs	4,580	10,500	4,675
Trading	848	-	959
Fundraising & Community Grant Costs	3,196	-	2,515
	8,624	10,500	8,149
<i>Surplus for the year Locally raised funds</i>	12,532	9,200	13,714

The school received a grant from the TG Macarthy Trust for \$2,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	36,794	45,550	41,605
Library Resources	535	600	530
Employee Benefits - Salaries	1,555,956	1,625,021	1,579,374
Staff Development	3,917	5,000	4,285
Information And Communication Technology	6,364	5,500	5,951
	1,603,566	1,681,671	1,631,745

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,128	5,000	4,748
Board Fees	4,125	5,000	3,575
Board Expenses	2,775	2,300	4,179
Communication	2,973	2,750	2,971
Consumables	8,459	8,750	9,025
Other	7,335	7,700	7,702
Employee Benefits - Salaries	101,797	92,000	97,712
Insurance	4,967	4,900	5,286
Service Providers, Contractors and Consultancy	10,620	10,700	10,620
	148,179	139,100	145,818

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	5,970	6,700	8,184
Cyclical Maintenance Provision	7,845	16,319	8,117
Grounds	12,026	9,500	9,220
Heat, Light and Water	15,019	15,300	12,874
Rates	4,338	4,500	4,446
Repairs and Maintenance	6,332	8,970	6,186
Use of Land and Buildings	231,872	291,794	304,036
Security	1,713	2,000	1,758
Consultancy And Contract Services	19,780	15,000	20,508
	304,895	370,083	375,329

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	159,325	202,479	174,976
Cash and cash equivalents for Statement of Cash Flows	159,325	202,479	174,976

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

Of the \$159,325 Cash and Cash Equivalents \$55,347 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.

The School holds a credit card with a limit of \$5,000.



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,110	470	142
Receivables from the Ministry of Education	13,688	-	-
Banking Staffing Underuse	2,800	-	-
Interest Receivable	471	173	159
Teacher Salaries Grant Receivable	98,278	95,507	96,548
	<u>118,347</u>	<u>96,150</u>	<u>96,849</u>
Receivables from Exchange Transactions	17,269	643	301
Receivables from Non-Exchange Transactions	101,078	95,507	96,548
	<u>118,347</u>	<u>96,150</u>	<u>96,849</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery Account	968	1,656	1,167
Uniform Account	1,003	1,868	1,398
	<u>1,971</u>	<u>3,524</u>	<u>2,565</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	82,642	-	82,015
Total Investments	<u>82,642</u>	<u>-</u>	<u>82,015</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	32,608	-	-	-	(1,117)	31,491
Building Improvements	107,176	-	-	-	(7,114)	100,062
Furniture and Equipment	75,630	3,867	-	-	(16,056)	63,441
Information and Communication Technology	30,647	6,731	-	-	(12,582)	24,796
Leased Assets	11,501	1,183	-	-	(8,368)	4,316
Library Resources	10,478	1,959	-	-	(2,560)	9,877
Balance at 31 December 2021	268,040	13,740	-	-	(47,797)	233,983

The net carrying value of equipment held under a finance lease is \$4,316 (2020: \$11,501)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	46,724	(15,233)	31,491	46,723	(14,115)	32,608
Building Improvements	191,367	(91,305)	100,062	191,367	(84,191)	107,176
Furniture and Equipment	262,082	(198,641)	63,441	258,216	(182,586)	75,630
Information and Communication Technology	161,603	(136,807)	24,796	154,872	(124,225)	30,647
Leased Assets	65,991	(61,675)	4,316	64,808	(53,307)	11,501
Library Resources	55,146	(45,269)	9,877	53,187	(42,709)	10,478
Balance at 31 December	782,913	(548,930)	233,983	769,173	(501,133)	268,040

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	14,823	9,701	9,363
Accruals	3,419	3,919	4,036
Banking Staffing Overuse	-	3,095	3,095
Employee Entitlements - Salaries	98,278	95,507	96,548
Employee Entitlements - Leave Accrual	31,508	25,658	27,490
	148,028	137,880	140,532
Payables for Exchange Transactions	148,028	137,880	140,532
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	148,028	137,880	140,532

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - MOE	-	16,004	-
	<u>-</u>	<u>16,004</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	89,407	98,628	81,290
Increase to the Provision During the Year	15,895	16,319	16,319
Adjustment to the Provision	(8,050)	-	(8,202)
Provision at the End of the Year	<u>97,252</u>	<u>114,947</u>	<u>89,407</u>
Cyclical Maintenance - Current	10,800	47,582	-
Cyclical Maintenance - Term	86,452	67,365	89,407
	<u>97,252</u>	<u>114,947</u>	<u>89,407</u>

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	13,638	11,706	14,513
Later than One Year and no Later than Five Years	451	24,925	13,187
Future finance charges	(793)	-	(2,775)
	<u>13,296</u>	<u>36,631</u>	<u>24,925</u>
Represented by			
Finance lease liability - Current	12,868	11,706	12,450
Finance lease liability - Term	428	24,925	12,475
	<u>13,296</u>	<u>36,631</u>	<u>24,925</u>



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 \$
Block 3 Alterations	209814	11,762	-	(34,406)	-	(22,644)
Pool Filtration (SIP)	222773	48,894	4,076	(52,970)	-	-
Boundary Fencing (SIP)	222774	35,195	411	(35,606)	-	-
Water Damage	227957	-	17,236	(17,236)	-	-
Grounds & Landscaping (SIP)	222776	-	20,824	(31,314)	-	(10,490)
Hardcourt Resurface	222775	-	55,347	-	-	55,347
Totals		95,851	97,894	(171,532)	-	22,213

Represented by:

Funds Held on Behalf of the Ministry of Education	55,347
Funds Due from the Ministry of Education	(33,134)
	<u>22,213</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 3 Alterations	209814	(7,894)	223,345	(203,689)	-	11,762
Pool Filtration (SIP)	222773	-	52,970	(4,076)	-	48,894
Boundary Fencing (SIP)	222774	-	35,195	-	-	35,195
Totals		(7,894)	311,510	(207,765)	-	95,851

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	4,125	3,575
<i>Leadership Team</i> Remuneration	796,656	518,937
Full-time equivalent members	7.96	5.00
Total key management personnel remuneration	800,781	522,512

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 (1 members) and Property (1 members) that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	150 - 160
Benefits and Other Emoluments	23 - 24	22 - 23
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2.00	0.00
	2.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

\$254,345 contract for the Block 3 Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,345 has been received of which \$245,989 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$31,824 contract for the Grounds & Landscaping (SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,824 has been received of which \$31,314 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$64,408 contract for the Hardcourt Resurface as agent for the Ministry of Education. This project is fully funded by the Ministry and \$55,347 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$254,345 contract for the Block 3 Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,345 has been received of which \$211,583 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$67,970 contract for the Pool Filtration (SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$52,970 has been received of which \$4,076 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$39,106 contract for the Boundary Fencing (SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,195 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	159,325	202,479	174,976
Receivables	118,347	96,150	96,849
Investments - Term Deposits	82,642	-	82,015
Total Financial assets measured at amortised cost	360,314	298,629	353,840

Financial liabilities measured at amortised cost

Payables	148,028	137,880	140,532
Finance Leases	13,296	36,631	24,925
Total Financial Liabilities Measured at Amortised Cost	161,324	174,511	165,457

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Durie Hill School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

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

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 of Trustees 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 Statement of Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.



Mark Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Durie Hill School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Clemency Boyce	Presiding Member	Elected	Sep 2022
Geoffrey Simes	Principal		
Melanie Loader	Parent Representative	Elected	Sep 2022
Lindsay Hobbs	Parent Representative	Elected	Sep 2022
Jade Wakeling	Parent Representative	Elected	Sep 2022
James Leonard	Parent Representative	Appointed	Sep 2022
Andrea Pettigrew	Staff Representative	Elected	Sep 2022

Durie Hill School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,677 (excluding GST). The funding was spent on sporting endeavours.

DURIE HILL SCHOOL - 2021 ANNUAL PLAN – SUMMARY OF OUTCOMES ANALYSIS OF VARIANCE

3 - YEAR STRATEGIC GOALS (2021 - 2024)	2021 ANNUAL GOALS AND ACTIONS	SUMMARY OF OUTCOMES
<p>1. Encourage and enable all students to attain their highest standard of achievement in literacy and numeracy.</p>	<p>(i) Use assessment information to respond to learning needs, with a focus on Writing for our target and focus students – incorporate student voice within assessment to include conversation and survey.</p> <p>(ii) Undertake Accelerated Learning in Literacy ‘ALL’ PLD with the aim to sustain and further develop teaching practice and student progress in relation to writing.</p> <p>(iii) Continue to build knowledge with ‘Structured Literacy’ approaches, to include utilisation of MOE decodable books as provided by MOE during 2021 – utilise RTLB for support as available.</p> <p>(iv) Sustain our school’s PB4L Tier 1 practice, and further develop PB4L in our school with implementation of PB4L Tier 2 practice.</p>	<p>-Systems were implemented to assess, monitor, document, and report on student progress and achievement. Assessment information was used by classroom teachers and at a management level to identify and respond to the learning needs of students.</p> <p>Progress for students who were assessed as not achieving their expected levels in Reading, Writing, and Numeracy as at the start of 2021 is attached to this Summary of Outcomes – please refer to this information ‘2021 Charter Achievement Targets – Outcomes and Analysis of Variance’.</p> <p>Our collated data shows:</p> <p>For our total group of students excepting those in NE/Year 1, assessment data at the beginning and at the end of 2021 showed the following shift in achievement:</p> <ul style="list-style-type: none"> - Reading: 62% at expectation to 68% at expectation - Writing: 47% at expectation to 59% at expectation - Maths: 65% at expectation to 69% at expectation. <p>For our group of students who are Maori excepting those in NE/Year 1, assessment data at the beginning and at the end of 2021 showed the following shift in achievement:</p> <p>Reading for Maori Learners: 53% at expectation to 62% at expectation Writing for Maori Learners: 42% at expectation to 45% at expectation Maths for Maori Learners: 55% at expectation to 62% at expectation.</p> <p>For our group of students who are Non-Maori excepting those in NE/Year 1, assessment data at the beginning and at the end of 2021 showed the following shift in achievement:</p> <p>Reading for Non-Maori Learners: 66% at expectation to 70% at expectation Writing for Non-Maori Learners: 49% at expectation to 65% at expectation Maths for Non-Maori Learners: 69% at expectation to 70% at expectation.</p>

		<p>For our group of male students excepting those in NE/Year 1, assessment data at the beginning and at the end of 2021 showed the following shift in achievement:</p> <ul style="list-style-type: none"> - Reading for boys: 54% at expectation to 63% at expectation - Writing for boys: 38% at expectation to 51% at expectation - Maths for boys: 64% at expectation to 63% at expectation. <p>For our group of female students excepting those in NE/Year 1, assessment data at the beginning and at the end of 2021 showed the following shift in achievement:</p> <ul style="list-style-type: none"> - Reading for girls: 70% at expectation to 72% at expectation - Writing for girls: 55% at expectation to 70% at expectation - Maths for girls: 65% at expectation to 72% at expectation. <p>Accelerated Learning in Literacy (ALL) Writing Intervention: All teachers and teacher-aides were involved in PLD facilitated via Team Solutions (Auckland University). The e-asTTle assessment tool was used by our teachers for the assessment of students within our ALL focus groups. Use of student voice was incorporated as a part of the learning and teaching with ALL focus students. Please see the separate achievement report on progress relating to the ALL intervention, as included on the last page of this document.</p> <ul style="list-style-type: none"> - NZCER PAT and STAR assessments were used by students in Years 3-6 and this data was used to support overall assessments for students, and also to inform learning and teaching needs for students at a class level. -Record of Oral Language was used to support the identification of students requiring additional learning support. <p>Our Kii Tai facilitator continued to work with staff to support our development and the delivery of classroom te reo me ona tikanga. This included the use of the online Kii Tai Culture School modules.</p> <p>Structured Literacy approaches and resources were used by teachers with previous training in this approach. Our school applied and was successful in undertaking Structured Literacy training for all teachers in 2022.</p>
<p>2. Engage learners effectively in a student-responsive curriculum</p>	<p>(i)Continue the development and implementation with our school's localised curriculum – update and document guidelines within our school-based curriculum delivery information - include a focus on</p>	<p>(i)'CaAP' (Curriculum and Achievement Plan) for Literacy and for Mathematics was updated. Our Numeracy Progressions were updated to include more user friendly language for students and family.</p>

	<p>learning and teaching of writing and how this will integrate into our wider curriculum.</p> <p>(ii) Continue school evaluation and development in the area of Writing and in conjunction with ERO evaluation partner.</p> <p>(iii) Provide PLD relating to the Digital Technologies in the NZ Curriculum’;</p> <p>(iv) Develop our school’s documentation to guide learning and teaching for Digital Technologies in the NZ Curriculum.</p> <p>(v) Promote the involvement of school whānau and wider-community personnel and resource to enhance the curriculum, both at a wider-school and classroom level.</p> <p>(vi) Consult and share information with school’s community/Maori community regarding ‘Aotearoa NZ’s histories in the national curriculum’.</p>	<p>Progress was made with the review of our school’s english literacy curriculum delivery – this included sharing of practice within staff, in order to determine an effective teaching profile along with revisiting and developing a shared understanding of the ‘writing process’, including the use of common language. This is still to be finalised and documented within our school’s English curriculum delivery guidelines.</p> <p>Covid impacted on the progress with some aspects of our writing development, due to interruptions with PLD and other demands on staff.</p> <p>Our school’s evaluative work in conjunction with our ERO partner progressed although was also interrupted by Covid – this work along with developmental work with writing will continue in 2022.</p> <p>Localised Curriculum: despite the disruption caused by the Covid-19 our school modified the way we did things to enable many opportunities for our children to occur - a range of learning experiences were integrated into classroom programmes across the curriculum, with involvement of community personnel. Examples of activities included Kii Tai online modules, Life Education, Zero Waste Environmental Education, excursions to Bushy Park, Duathlon, Swimsafe and Water Skills for Life Sessions, lunchtime swimming, waterslide and tug of war, Discovery, Let’s Go Biking, America’s Cup Technology Challenge, Outdoor Bowls at the Durie Hill Bowling Club, Food for Thought Nutrition Programme, Canaan Honey Bee staff visit; Whanganui Fire Service visit (Firewise), Hockey and Tennis Sessions, Elgregoe the Magician (Anti-Bullying), ASB money-wise sessions, Year 6 camp to YMCA Raukawa, Storytelling (Parent-Teacher), Central Football Skills Sessions, Sport Whanganui Activities, Whanganui Rugby Rippa and Rugby skills sessions, and a range of school sports events. Although we continued by adapting and changing how we did things, the usual level of involvement by school whānau and community personnel was affected due to implementing Covid-related measures.</p> <p>PLD relating to the ‘Digital Technologies in the NZ Curriculum’ along with developing documentation to guide learning and teaching for Digital Technologies in the NZ Curriculum was not completed, as was work associated with the Draft ‘Aotearoa NZ’s histories in the national curriculum’. Prioritisation of time was instead required and allocated to curriculum development associated with Writing, PB4L, Kii Tai, and focussing to sustain effective school and class operation and student support within changing Covid scenarios.</p>
<p>3. Foster a school culture enabling positive and confident learners.</p>	<p>(i) Undertake PB4L Tier 1-2 training to include the review and development of school systems and practices to enable the promotion and teaching of Positive Behaviour for Learning.</p> <p>(ii) Progress actions within our school’s PB4L Action Plan.</p> <p>(iii) Develop staff and student understanding and practice with use of Restorative approaches including peer mediation.</p> <p>(iv) Foster effective relationships with school whānau and personnel within the community - utilise para-professionals and external services to support.</p> <p>(v) Share practice within our teaching staff as a means to build success for Maori, and with an aim to foster effective relationships with school whānau.</p>	<p>-PB4L Tier 2 School and Professional Development was undertaken, although this was restricted due to Covid restrictions.</p> <p>-Restorative Practice PLD was undertaken by selected staff within our PB4L training.</p> <p>-PB4L evaluation and planning in conjunction with our PB4L facilitators was undertaken and progress was made with actions within our plan – please also see PB4L comment in the next section (4).</p> <p>-PLD and support was provided for relevant and selected teachers re students with additional needs via specialist external personnel and RTLB.</p> <p>-UBRS training was delivered for selective staff (Understanding Behaviour Responding Safely).</p> <p>-Opportunity and support to share good practice was facilitated within Kii Tai staff sessions.</p>

<p>4. Foster and support hauora and well-being.</p>	<p>(i) Carry out PB4L Tier 1 and training to include the review and development school-related systems and practices to enable the promotion and teaching of Positive Behaviour for Learning.</p> <p>(ii) Gather student voice through conversation and survey to inform needs;</p> <p>(iii) Share information and resource links with our school's community about bullying, prevention and response strategies.</p> <p>(iv) Model, promote, and teach safe and healthy practices.</p> <p>(v) Engage all students in a range of physical activities – include delivery by external providers, opportunities within local schools sporting networks, and use community resources to enhance our school sport and PE programme – utilise the school's 'Kiwisport' fund to support this.</p> <p>(vi) Foster effective relationships with school whānau and personnel within the community - utilise para-professionals and external services to support.</p>	<p>-PB4L: Progress was made with our first year looking at Tier 2 practice, although Covid related interruptions did impede progress. The Tier 2 strategy of Classroom Problem-Solving' was practised and used across the school. The school's 'Token' award system and Token celebrations were maintained and valued by students.</p> <p>-External support is well utilised and accessed to respond to children and families requiring support.</p> <p>-Our school's Behaviour Management Guidelines were updated to better explain current practice, including in relation to PB4L.</p> <p>-A well-being survey was used with a group of Year 5 students, with information used to inform our PB4L planning.</p> <p>-Anti-bullying resources and links were shared via newsletters in relation to online bullying and Netsafe resources.</p> <p>-Understanding Behaviour, Responding Safely (UBRS): Selected staff who had not yet previously been involved in UBRS training attended this as provided by MOE.</p> <p>-Swimsafe: PLD provided by Swimsafe NZ teacher (Cecilie Elliot) was provided for all teachers in a poolside situation with their class.</p> <p>-Staff modelled and worked in a highly professional manner with regard to Health and Safety requirements and measures associated with Covid-19.</p> <p>-Covid-safety was incorporated within classroom programmes, with links to PB4L.</p> <p>-Parent support was utilised to support out-of-school sport for summer and winter codes.</p> <p>-Despite some events being cancelled, our school continued to commit to wider Whanganui opportunities and sporting events, such as the Whanganui Primary Schools sports events.</p> <p><u>Kiwi Sport Statement:</u></p> <p>A range of physical activities were delivered with funding supported by the Kiwisport Fund allocation via our school's MOE Operational Grant. Our full Kiwisport allocation of \$3,592 within Ministry of Education's 2021 Operational Grant was expended by engaging students in Physical Activity Programmes delivered by external providers both within and beyond our school environment, through resourcing of equipment for school-based sport programmes, and to meet costs towards bus travel for sports events.</p>
<p>5. Improve learner capability with the use of digital technologies and develop learner knowledge and understanding about digital technologies.</p>	<p>(ii) Provide training for staff to support learning and teaching in relation to the Digital Technologies Curriculum.</p> <p>(ii) Continue to implement the Digital Technologies Curriculum.</p> <p>(iii) Update our school's curriculum guidelines to support learning and teaching within the Digital Technologies Curriculum.</p> <p>(iii) Use digital technology in a selective and purposeful way to support learning and teaching.</p>	<p>-20 new chrome books were purchased, allowing for teachers to have more frequent access to 1:1 student access for selective purposes. A '1 device per 2 students' provision of chrome books in senior classrooms has otherwise continued. I-pads continued to be available in the junior and middle areas of the school for use in group situations or for smaller numbers of students according to purpose.</p> <p>-Sharing of knowledge including new and available digital and online resources was shared between colleagues.</p> <p>-Staff continued to utilise digital communication such as Zoom and Google Meet, and extended their use and proficiency with digital services and online resources to support home learning.</p>

**DURIE HILL SCHOOL – ANALYSIS OF VARIANCE
2021 CHARTER ACHIEVEMENT TARGETS
FEBRUARY 2021 TO DECEMBER 2021**

To improve the rate of progress by one year or more for all learners who are not yet achieving at their expected level in Reading, Writing, and Numeracy.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
<p>Number of students not achieving at their expected level at the beginning of 2021 = 74</p> <p>3 students in this target group left during 2021.</p>	<p>Number of students not achieving at their expected level at the beginning of 2021 = 107</p> <p>7 students in this target group left during 2021.</p>	<p>Number of students not achieving at their expected level at the beginning of 2021 = 69</p> <p>4 students in this target group left during 2021.</p>
<p>From the remaining 71 in this group:</p> <ul style="list-style-type: none"> - 16 made accelerated progress (more than one year). - Another 19 made progress equivalent to one year. <p>20 of the students in this target group are now achieving at their expected level.</p>	<p>From the remaining 100 in this group:</p> <ul style="list-style-type: none"> - 16 made accelerated progress (more than one year). - Another 33 made progress equivalent to one year. <p>32 of the students in this target group are now achieving at their expected level.</p>	<p>From the remaining 65 in this group:</p> <ul style="list-style-type: none"> - 9 made accelerated progress (more than one year). - Another 10 made progress equivalent to one year. <p>19 of the students in this target group are now achieving at their expected level.</p>

TARGET 2

To improve the rate of progress by one year or more for our Maori students who are not yet achieving at their expected level in Reading, Writing, and Numeracy.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of Maori students not achieving at their expected level (beginning 2021) = 28	Number of Maori students not achieving at their expected level (beginning 2021) = 35	Number of Maori students not achieving at their expected level (beginning 2021) = 26
<p>From the 28 students identified in this group:</p> <ul style="list-style-type: none"> - 5 made accelerated progress (more than one year). - Another 8 made progress equivalent to one year. <p>7 of the students in this target group are now achieving at their expected level.</p>	<p>From the 35 students identified in this group:</p> <ul style="list-style-type: none"> - 4 made accelerated progress (more than one year). - Another 10 made progress equivalent to one year. <p>By Gender for Maori: Maori Boys: 32% made progress of one year or more. For Maori Girls: 50% made progress of one year or more.</p> <p>8 of the students in this target group are now achieving at their expected level.</p>	<p>From the 26 students identified in this group:</p> <ul style="list-style-type: none"> - 2 made accelerated progress (more than one year). - Another 8 made progress equivalent to one year. <p>5 of the students in this target group are now achieving at their expected level.</p>

TARGET 3

To improve the rate of progress by one year or more by one year or more for our boys who are not yet achieving at their expected level in Writing.

WRITING STAGE
Number of boys not achieving at their expected level at the beginning of 2021 = 55
From the 55 students identified in this group, 8 made accelerated progress (more than one year). Another 14 made progress equivalent to one year. 40% of boys in this target group made progress of one year or more. 14 of the students in this target group are now achieving at their expected level.

ACCELERATED LEARNING IN LITERACY (ALL) INTERVENTION FOR STUDENTS IN YEAR 2 AND ABOVE

N.B. Students were assessed using e-asTTle writing assessment.

CYCLE ONE

2021 Cycle 1: ALL Focus students between Years 2-6

Total number of focus students between Years 2-6	Total number of focus students between Years 2-6 to make progress in writing	Total number of focus students between Years 2-6 to make accelerated progress in writing
33	31/33 (94%)	31/33 (94%)

Total number of focus students between Years 2-6	Total number of female focus students between Years 2-6 to make accelerated progress in writing	Total number of male focus students between Years 2-6 to make accelerated progress in writing
33	14/14 (100%)	17/19 (89%)

2021 Cycle 1: ALL Maori Focus students between Years 2-6

Total number of Maori students focus students between Years 2-6	Total number of Maori focus students between Years 2-6 to make progress in writing	Total number of Maori focus students between Years 2-6 to make accelerated progress in writing
17	15/17 (88%)	15/17 (88%)

Total number of Maori students focus students between Years 2-6	Total number of female Maori focus students between Years 2-6 to make accelerated progress in writing	Total number of male Maori focus students between Years 2-6 to make accelerated progress in writing
17	8/8 (100%)	7/9 (77.8%)

CYCLE TWO

2021 Cycle 2: ALL Focus students between Years 2-6

Total number of focus students between Years 2-6	Total number of focus students between Years 2-6 to make progress in writing	Total number of focus students between Years 2-6 to make accelerated progress in writing
35	29/35 (82%)	29/35 (83%)

Total number of focus students between Years 2-6	Total number of female focus students between Years 2-6 to make accelerated progress in writing	Total number of male focus students between Years 2-6 to make accelerated progress in writing
35	16/22 (73%)	13/22 (59%)

2021 Cycle 2: ALL Maori Focus students between Years 2-6

Total number of Maori students focus students between Years 2-6	Total number of Maori focus students between Years 2-6 to make progress in writing	Total number of Maori focus students between Years 2-6 to make accelerated progress in writing
15	14/15 (93%)	14/15 (93%)

Total number of Maori students focus students between Years 2-6	Total number of female Maori focus students between Years 2-6 to make accelerated progress in writing	Total number of male Maori focus students between Years 2-6 to make accelerated progress in writing
15	8/8 (100%)	6/7 (86%)