

# NAPIER CENTRAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	2618
<b>Principal:</b>	Ross McLeod
<b>School Address:</b>	32 Napier Terrace, Hospital Hill, Napier
<b>School Postal Address:</b>	32 Napier Terrace, Hospital Hill, Napier
<b>School Phone:</b>	06 835 8136
<b>School Email:</b>	principal@napiercentral.school.nz

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Ingrid Squire	Presiding Member	Elected June 2019	June 2022
Ross McLeod	Principal ex Officio	Appointed	
Daniel Kerr	Parent Representative	Re-elected June 2019	June 2022
Meghann Rowling	Parent Representative	Elected June 2019	June 2022
Terry Gahan	Parent Representative	Elected June 2019	June 2022
Sarah Nash	Parent Representative	Co-opted January 2020	June 2022
Shelley Hunter	Staff Representative	Re-elected June 2019	June 2022

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Ltd

# NAPIER CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2021

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### **Other Information**

Kiwisport

Analysis of Variance

# Napier Central 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.

*Ingrid Squire*

Full Name of Presiding Member

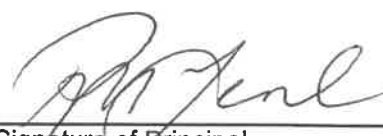
*Ross McLeod*

Full Name of Principal

  
Signature of Presiding Member

16 May 2022

Date:

  
Signature of Principal

16 May 2022

Date:

# Napier Central School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,213,971	2,258,306	2,335,051
Locally Raised Funds	3	107,889	75,700	143,158
Interest Income		265	1,000	757
Gain on Sale of Property, Plant and Equipment		402	-	-
		<u>2,322,527</u>	<u>2,335,006</u>	<u>2,478,966</u>
<b>Expenses</b>				
Locally Raised Funds	3	26,265	3,650	30,162
Learning Resources	4	1,679,285	1,605,552	1,642,794
Administration	5	118,732	105,224	111,746
Finance		1,303	500	1,435
Property	6	435,671	539,022	521,557
Depreciation	10	73,564	62,546	68,330
Loss on Disposal of Property, Plant and Equipment		-	-	296
Amortisation of Intangible Assets	11	1,840	-	3,155
		<u>2,336,660</u>	<u>2,316,494</u>	<u>2,379,475</u>
<b>Net Surplus / (Deficit) for the year</b>		(14,133)	18,512	99,491
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(14,133)</u>	<u>18,512</u>	<u>99,491</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.

# Napier Central School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		587,654	587,654	488,163
Total comprehensive revenue and expense for the year		(14,133)	18,512	99,491
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,192	-	-
BOT Contribution - Property Project		(41,134)	-	-
<b>Equity at 31 December</b>		534,579	606,166	587,654

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.

# Napier Central School

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	224,337	315,939	432,080
Accounts Receivable	8	115,897	99,743	99,368
GST Receivable		8,755	8,000	-
Prepayments		13,052	10,000	7,669
Inventories	9	18,961	18,800	19,242
		<u>381,002</u>	<u>452,482</u>	<u>558,359</u>
<b>Current Liabilities</b>				
GST Payable		-	-	2,617
Accounts Payable	12	121,801	123,869	130,069
Revenue Received in Advance	13	912	800	750
Provision for Cyclical Maintenance	14	19,033	19,033	84,649
Finance Lease Liability	15	7,406	7,406	7,912
Funds Held for Capital Works Projects	16	(17,925)	(20,000)	108,035
		<u>131,227</u>	<u>131,108</u>	<u>334,032</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>249,775</b>	<b>321,374</b>	<b>224,327</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	378,012	378,000	396,254
Intangible Assets	11	-	-	1,840
		<u>378,012</u>	<u>378,000</u>	<u>398,094</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	87,817	87,817	25,100
Finance Lease Liability	15	5,391	5,391	9,667
		<u>93,208</u>	<u>93,208</u>	<u>34,767</u>
<b>Net Assets</b>		<u><u>534,579</u></u>	<u><u>606,166</u></u>	<u><u>587,654</u></u>
<b>Equity</b>		<u><u>534,579</u></u>	<u><u>606,166</u></u>	<u><u>587,654</u></u>

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

# Napier Central School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		538,068	521,234	532,970
Locally Raised Funds		105,749	74,484	153,422
Goods and Services Tax (net)		(11,372)	(10,617)	10,397
Payments to Employees		(320,928)	(246,775)	(253,393)
Payments to Suppliers		(293,618)	(279,698)	(312,290)
Interest Paid		(1,303)	(500)	(1,435)
Interest Received		265	1,000	757
Net cash from/(to) Operating Activities		16,861	59,128	130,428
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		402	-	(82,316)
Purchase of Property Plant & Equipment (and Intangibles)		(52,428)	(85,555)	-
Net cash from/(to) Investing Activities		(52,026)	(85,555)	(82,316)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,192	-	-
BOT Contribution to Property		(41,134)	-	-
Finance Lease Payments		(7,677)	38,321	(7,785)
Funds Administered on Behalf of Third Parties		(125,960)	(128,035)	142,155
Net cash from/(to) Financing Activities		(172,579)	(89,714)	134,370
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(207,744)</b>	<b>(116,141)</b>	<b>182,482</b>
Cash and cash equivalents at the beginning of the year	7	432,080	432,080	249,598
<b>Cash and cash equivalents at the end of the year</b>	7	<b>224,336</b>	<b>315,939</b>	<b>432,080</b>

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.

# Napier Central School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Napier Central 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 10.



### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

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

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

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

### **g) Inventories**

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

## **h) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements to Crown Owned Assets	5–50 years
Furniture and Equipment	2–17 years
Information and Communication technology	3–4 years
Leased Assets held under a Finance Lease	3 years
Library Resources	12.5% Diminishing value

## **i) 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.

## **j) 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.

**k) 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.

**l) 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.

**m) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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.

**n) 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.

**o) 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.

**p) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**q) Budget Figures**

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

**r) 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	438,662	416,082	440,731
Teachers' Salaries Grants	1,382,412	1,356,302	1,416,086
Use of Land and Buildings Grants	291,525	393,922	400,425
Other MoE Grants	101,372	91,500	77,494
Other Government Grants	-	500	315
	<u>2,213,971</u>	<u>2,258,306</u>	<u>2,335,051</u>

## 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	40,891	45,500	74,742
Curriculum Related Activities - Purchase of Goods & Services	13,200	17,800	6,396
Fees for Extra Curricular Activities	10,092	3,550	7,000
Trading	19,164	1,200	19,858
Fundraising & Community Grants	15,254	3,050	22,257
Other Revenue	9,288	4,600	12,905
	<u>107,889</u>	<u>75,700</u>	<u>143,158</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,635	4,850	8,293
Trading	16,630	(1,500)	21,337
Fundraising & Community Grant Costs	-	300	532
	<u>26,265</u>	<u>3,650</u>	<u>30,162</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>81,624</u>	<u>72,050</u>	<u>112,996</u>

## 4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	44,944	47,850	43,251
Equipment Repairs	100	2,500	2,609
Information and Communication Technology	7,907	16,000	13,365
Library Resources	739	700	683
Employee Benefits - Salaries	1,611,220	1,519,502	1,566,115
Staff Development	14,375	19,000	16,771
	<u>1,679,285</u>	<u>1,605,552</u>	<u>1,642,794</u>

## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,722	6,338	5,869
Board Fees	3,627	4,500	3,535
Board Expenses	8,286	3,000	4,167
Communication	4,716	4,000	5,122
Consumables	30,190	22,500	33,804
Other	5,969	3,750	3,623
Employee Benefits - Salaries	49,011	50,000	43,733
Insurance	3,541	2,566	3,473
Service Providers, Contractors and Consultancy	8,670	8,570	8,420
	<u>118,732</u>	<u>105,224</u>	<u>111,746</u>

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	17,060	10,900	19,234
Consultancy and Contract Services	33,930	32,000	36,320
Cyclical Maintenance Provision	(1,800)	20,800	(36,252)
Grounds	20,971	15,500	20,632
Heat, Light and Water	14,787	12,800	15,823
Rates	925	800	840
Repairs and Maintenance	8,926	11,300	14,212
Use of Land and Buildings	291,525	393,922	400,425
Security	1,619	3,000	3,362
Employee Benefits - Salaries	47,728	38,000	46,961
	<u>435,671</u>	<u>539,022</u>	<u>521,557</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonably 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% for 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	224,337	315,939	432,080
Cash and cash equivalents for Statement of Cash Flows	<u>224,337</u>	<u>315,939</u>	<u>432,080</u>

## 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,036	2,000	734
Receivables from the Ministry of Education	10,893	-	-
Banking Staffing Underuse	4,225	-	13,152
Teacher Salaries Grant Receivable	97,743	97,743	85,482
	<u>115,897</u>	<u>99,743</u>	<u>99,368</u>
Receivables from Exchange Transactions	3,036	2,000	734
Receivables from Non-Exchange Transactions	112,861	97,743	98,634
	<u>115,897</u>	<u>99,743</u>	<u>99,368</u>

## 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,751	1,800	2,541
School Uniforms	17,210	17,000	16,701
	<u>18,961</u>	<u>18,800</u>	<u>19,242</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	175,868	-	-	-	(9,759)	<b>166,109</b>
Furniture and Equipment	160,749	50,407	-	-	(40,584)	<b>170,572</b>
Information and Communication Technology	28,022	1,150	-	-	(13,329)	<b>15,843</b>
Leased Assets	14,757	2,893	-	-	(7,776)	<b>9,874</b>
Library Resources	16,858	872	-	-	(2,116)	<b>15,614</b>
<b>Balance at 31 December 2021</b>	<u>396,254</u>	<u>55,322</u>	<u>-</u>	<u>-</u>	<u>(73,564)</u>	<u><b>378,012</b></u>

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	432,612	(266,503)	<b>166,109</b>	432,612	(256,744)	<b>175,868</b>
Furniture and Equipment	517,137	(346,565)	<b>170,572</b>	475,783	(315,034)	<b>160,749</b>
Information and Communication Technology	157,095	(141,253)	<b>15,842</b>	170,751	(142,729)	<b>28,022</b>
Leased Assets	45,998	(36,123)	<b>9,875</b>	43,103	(28,346)	<b>14,757</b>
Library Resources	167,422	(151,808)	<b>15,614</b>	166,550	(149,692)	<b>16,858</b>
<b>Balance at 31 December</b>	<b>1,320,264</b>	<b>(942,252)</b>	<b>378,012</b>	<b>1,288,799</b>	<b>(892,545)</b>	<b>396,254</b>

## 11. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2020	9,465	-	<b>9,465</b>
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	9,465	-	<b>9,465</b>
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021	9,465	-	<b>9,465</b>
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2020	4,470	-	<b>4,470</b>
Amortisation expense	3,155	-	<b>3,155</b>
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	7,625	-	<b>7,625</b>
Amortisation expense	1,840	-	<b>1,840</b>
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	9,465	-	<b>9,465</b>
<b>Carrying amounts</b>			
At 1 January 2020	4,995	-	<b>4,995</b>
At 31 December 2020 / 1 January 2021	1,840	-	<b>1,840</b>
At 31 December 2021	-	-	-

### Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

### Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2020: \$nil)

## 12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	7,727	10,000	30,322
Accruals	5,011	5,000	7,564
Employee Entitlements - Salaries	98,869	98,869	85,482
Employee Entitlements - Leave Accrual	10,194	10,000	6,701
	<u>121,801</u>	<u>123,869</u>	<u>130,069</u>
Payables for Exchange Transactions	121,801	123,869	130,069
	<u>121,801</u>	<u>123,869</u>	<u>130,069</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other Revenue in Advance	912	800	750
	<u>912</u>	<u>800</u>	<u>750</u>

## 14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	109,749	109,749	157,751
Increase/ (decrease) to the Provision During the Year	(1,800)	(1,800)	(36,252)
Use of the Provision During the Year	(1,099)	(1,099)	(11,750)
Provision at the End of the Year	<u>106,850</u>	<u>106,850</u>	<u>109,749</u>
Cyclical Maintenance - Current	19,033	19,033	84,649
Cyclical Maintenance - Term	87,817	87,817	25,100
	<u>106,850</u>	<u>106,850</u>	<u>109,749</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	7,406	7,406	7,912
Later than One Year and no Later than Five Years	6,185	6,185	10,910
Later than Five Years	-	-	-
Future Finance Charges	(794)	(794)	(1,243)
	<u>12,797</u>	<u>12,797</u>	<u>17,579</u>
<b>Represented by</b>			
Finance lease liability - Current	7,406	7,406	7,912
Finance lease liability - Term	5,391	5,391	9,667
	<u>12,797</u>	<u>12,797</u>	<u>17,579</u>

## 16. Funds Held for Capital Works Projects

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A ILE/Infrastructure	(68,351)	89,468	(21,117)		-
Special Needs Fencing & Gates Modification	(1,442)	3,259	(1,817)		-
SIP: Block E QLE Upgrade	177,828	-	(195,753)		(17,925)
Totals	<u>108,035</u>	<u>92,727</u>	<u>(218,687)</u>	-	<u>(17,925)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(17,925)
	<u>(17,925)</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A ILE/Infrastructure	(34,119)	434,997	(469,229)	-	(68,351)
Special Needs Fencing & Gates Modification	-	24,062	(25,504)	-	(1,442)
SIP: Block E QLE Upgrade	-	193,549	(15,721)	-	177,828
Totals	<u>(34,119)</u>	<u>652,608</u>	<u>(510,454)</u>	-	<u>108,035</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.

	<b>2021 Actual \$</b>	<b>2020 Actual \$</b>
<i>Board Members</i> Remuneration	3,627	3,535
<i>Leadership Team</i> Remuneration Full-time equivalent members	319,191 3	358,123 3
Total Key Management Personnel Remuneration	<u>322,818</u>	<u>361,658</u>

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

### *Principal 1*

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

	<b>2021 Actual \$000</b>	<b>2020 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### *Other Employees*

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	3	3
	<u>3</u>	<u>3</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:

	<b>2021 Actual</b>	<b>2020 Actual</b>
Total	\$0	\$0
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 did not have any capital commitments.

(Capital Commitments at 31 December 2020: \$nil)

### (b) Operating Commitments

As at 31 December 2021 the Board did not have any operating commitments.

(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	224,337	315,939	432,080
Receivables	115,897	99,743	99,368
Total Financial Assets Measured at Amortised Cost	<u>340,234</u>	<u>415,682</u>	<u>531,448</u>

### Financial Liabilities Measured at Amortised Cost

Payables	121,801	123,869	130,069
Finance Leases	12,797	12,797	17,579
Total Financial Liabilities Measured at Amortised Cost	<u>134,598</u>	<u>136,666</u>	<u>147,648</u>

## 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 of 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.

# **Napier Central School**

## **Kiwisport Report**

For the year ended 31 December 2021

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2021 the school received total Kiwisport funding of \$4,028 (excluding GST). The funding was spent on sports fees and equipment.

The number of students participating in organised sport continues to be at excellent levels.

## NAPIER CENTRAL SCHOOL MATHS EDUCATIONAL TARGET 2021

Link to Strategic Plan Goals: To improve Numeracy throughout the school (National Priority). **Numeracy**

BASELINE DATA Maths	2021 Target					
<p>2020 NZ Curriculum expectations Maths Data has indicated.</p> <p>73% of our students are at or above the curriculum expectations.</p> <p>68% of female students are at or above the curriculum expectations. 79% of male students are at or above the curriculum expectations.</p> <p>60% of Maori students are at or above the curriculum expectations.</p> <p>88% of Year 1 Years students are at or above the curriculum expectations. 83% of Year 2 students are at or above the curriculum expectations.</p> <p>58% of Year 5 students achieved the curriculum expectations. 66% of Year 3 and 6 students achieved the curriculum expectations.</p> <p>Cohorts The 2021 total school cohort decreased by 17% compared to 2020. The 2021 Maori cohort decreased by 24% compared to 2020. The 2021 Female cohort decreased by 25% compared to 2020. The 2021 Yr 5 cohort decreased by 27% compared to 2020 The 2021 Yr 3 cohort decreased by 22% compared to 2020. The 2021 Yr 6 cohort decreased by 25% compared to 2020.</p>	<p>1) To increase the total number of Maori students meeting or above to 70%</p> <p>2) To increase the total number of Female students meeting or above to 80%</p>					
	<b>Start of Year Goal 1. Maori.</b>	<b>Year group</b>	<b>&lt;2 years</b>	<b>2 Years</b>	<b>1 Year</b>	
		Year 2				
		Year 3			4	4
		Year 4		2	1	3
		Year 5			2	2
		Year 6			5	5
	Maths Maori Achievement					
	<b>End of Year Goal 1.</b>	<b>Year group</b>	<b>&lt;2 years</b>	<b>2 Years</b>	<b>1 Year</b>	<b>Total (Left school )</b>
		Year 2				
	Year 3			4	4	
	Year 4		2	1	3	
	Year 5		1	2	3	
	Year 6		1	2	3	

( New enrolments will be added to our target numbers if below curriculum expectations )				
Action	Responsibility	Timeframe	Resourcing	Outcomes/ Evaluation.
Annual expectations and processes are implemented. Student Analysis, targets, next steps, tracking, data boards, collaboration, narrative, communication, reporting.	SMT	Terms 1,2 and 3	Curriculum Budgets	Teachers, Teams, Leadership have reviewed results and shared these with the BoT. Mid year results reviewed by SMT.
Whole School participation in DMiC Maths Professional Development Contract with Kahui Ako. 2nd Year of Development	Principal / Literacy Team	Term 1-4	PD	A solid 2nd year DMiC PD. Significant gains made. Mentor teacher relationships strong. Team DMiC planning a feature this year . Greater consistency through team work.
Revisit Rocket Maths Basic Facts Challenge programme.	SMT Maths Leader	Term 1-4	PD	Term 4 Review has commenced. Stripping back to Basic facts only.
Review and update Assessment for Numeracy - Guidelines.	Teachers	Term 1	Smtg.	Royal Society Review of NZ maths heavily critical of numeracy. So we will hold on to present programme before MoE makes its recommendations. Changes are recommended.
Maintain quality resourced Maths Resources for each classroom.	Budget Holder	Term 1-3	Meeting time	Shelley has communicated with Teams re new resources equipment to maintain maths resources.
Establish positive relations with Maori students using strategies shared at TOD, Te Reo lessons / Kapa Haka. Monitor student progress closely and share with Team leaders. Ensure attendance is high.	Teachers	Terms 1-3	Leadership reminders and sharing.	DMiC maths group problem solving enhances success for maori. problems are designed with these students experiences in mind. Some transient families have moved on due to Covid.
Develop partnerships with families and whanau to support the Numeracy focus. Inform families and establish direct communication.	Teachers	Term 1 +	Nil	Family Curriculum evening about maths and DMiC has been well attended. Good questions. Our teachers were wonderful explaining and describing what maths looks like in the classroom. Positive feedback received . Repeat



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<b>Goal 2 - Girls Maths Student Achievement</b>						
<b>Start of Year</b>	<b>Year Group</b>	<b>+2 Years BE</b>	<b>2 Years BE</b>	<b>1 Year BE</b>	<b>At</b>	<b>Total</b>
	2			3		3
	3			3		3
	4		1	10		11
	5		1	6		7
	6			13		13
<b>End of Year</b>	<b>Year Group</b>	<b>+2 Years BE</b>	<b>2 Years BE</b>	<b>1 Year BE</b>	<b>At</b>	<b>Total</b>
	2			3		3
	3			3		3
	4	1	1	9		11
	5			2	6	8
	6			1	18	19

Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1. To increase the total number of Maori students meeting or above to 70% 2021: 55% meeting+</p> <p>2. To increase the total number of Female students meeting or above to 80% 2021: 65% meeting+</p>	<p>73% whole school meeting +. This has declined in last two years as we started DMiC PD.</p> <p>Challenging to maintain momentum of two achievement targets. (Wtg / Mths).</p> <p>Covid Lockdown interruption to programmes.</p> <p>PD DMiC - new approaches being bedded down. DMiC assessment TD was postponed due to lockdown.</p> <p>PAT Results Yr4+ significantly better.</p>	<p>There is some frustration in our end of year results. We would like to see a stronger outcome. An interesting noticing is the comparison between PAT Results earlier in the year and Teacher EOY OTJs.</p> <p>Wait for MOE recommendations for future of NZ Maths based on recommendations from Royal Society review.</p> <p>Continue DMiC maths 3rd Year professional Development. This may include a DMiC Teacher Review What's working?, Questions Observations, What could we do better?</p> <p>Investigate value of PAT maths Term 4 testing.</p> <p>Breakdown to individual students and analyses learning needs.</p> <p>Implement refreshed Basic facts programme.</p>
<p><b>Planning for next year:</b></p> <p>The DMiC lesson - breaking this down with teachers ensuring the independent practice time is being effectively planned for. Continue with the DMiC PD and ensure our approach is meeting the needs of our students including our ability to stretch students.</p> <p>Basic Facts programme are reviewed and implemented refreshed.</p>		

This information is contained in the 2021 Updated Charter in Target section - input data and reviews directly to that doc.

## NAPIER CENTRAL SCHOOL LITERACY EDUCATIONAL TARGET 2021

Link to Strategic Plan Goals: To improve Literacy throughout the school (National Priority). **Writing.**

BASELINE DATA Writing	2021 Target						
<p>2020 Writing Achievement Data has been analysed by staff and indicated.</p> <p>76% of our students are at or above the curriculum expectations.</p> <p>78% of female students are at or above the curriculum expectations.</p> <p>76% of Year 2 students are at or above the curriculum expectations.</p> <p>78% of Year 4 students are at or above the curriculum expectations.</p> <p>63% of male students are at or above the curriculum expectations.</p> <p>50% of Maori students are at or above the curriculum expectations (Year 2-5 have 3 students each below expectation.)</p> <p>64% of Year 5 students achieved the curriculum expectations.</p> <p>68% of Year 3 students achieved the curriculum expectations.</p> <p>Cohorts The 2020 Yr 2 cohort dropped by 21% compared to 2019. The 2020 Yr 5 cohort dropped by 29% compared to 2019. The 2020 Maori cohort dropped by 15% compared to 2019. There is a 15% difference between males and females. This has narrowed slightly</p>	<p>1) To raise boys achievement from 64% students meeting or above to 70%.</p> <p>2) To raise Maori achievement in Writing : 60% of Maori students will be meeting or above expectations.</p>						
	<b>Start of Year Goal 1. Boys Writing</b>	<b>Year group</b>	<b>&lt;2 years</b>	<b>2 Years</b>	<b>1 Year</b>	<b>At</b>	<b>Total</b>
		Year 2			4		4
		Year 3		2	6		8
		Year 4	1		<b>6</b>		7
		Year 5	1	2	5		8
		Year 6		1	4		5
	Boys Writing						
	<b>End of Year Goal 1. Boys Writing</b>	<b>Year group</b>	<b>&lt;2 years</b>	<b>2 Years</b>	<b>1 Year</b>	<b>At</b>	<b>Total</b>
		Year 2			3	1	4
	Year 3		1(1)	5 (1)		6	
	Year 4		1	<b>3 (2)</b>	<b>1</b>	5	
	Year 5	1	1	7		9	
	Year 6			2		2	

( New enrolments will be added to our target numbers if below national standards )				
Action	Responsibility	Timeframe	Resourcing	Outcomes/ Evaluation.
Annual expectations and processes are implemented. Student Analysis, targets, next steps, tracking, data boards, collaboration, narrative, communication, reporting.	SMT	Terms 1,2 and 3	Curriculum Budgets	Teachers,Teams,Leadership have reviewed results and shared these with the BoT. Mid year results reviewed by SMT.
First Year implementation of ALLP (Accelerated Literacy Learning Programme.) independently. Collaborative Observations whole school. PLGs - Sharing supporting monitoring. Tracking progress of target students.	Jane T / Literacy Team	Term 1-4	PD	Lockdowns during the year interrupted our plans,however we kept all elements of the ALLs process alive and looking back we are pleased with the quality of the our programme to raise achievement. In fact the PLG process is the backbone of our performance management system now.
Revisit Boys Writing Strategies and what we can do differently to raise achievement. Survey boys and share feedback.	Teachers	Term 1-3 Staff Meeting	n/a	Discussions held at Team meetings. Opportunities for writing integrated with House of Science experiments. Interviews with Target students highlighted topic areas.
Develop and strengthen ESOL Programme throughout the school to meet the needs of increasing number of ESOL students.	Principal/SMT/ Carol	Term 1-2	Inquiry time	Debbie enthusiastically works with ESOL students and ensuring their English grows with assistance from CarolS
Senior management to monitor progress of Maori students below expectations mid term end of term.	SMT	Term 1-3	Budget	SMT reviewed results from the mid-year stage. Maori as a group were viewed. Several transient families moved on during the lockdown.
Investigate the purchase of the Quick 60 Literacy Resource to support literacy development in JUnior levels.	Carol	Term 1	Budget	Quick60 has been purchased. Rhonda is coordinating the delivery with CarolS overseeing. Observations indicate good progress with students being targeted. need to formalise assessment data collection.
Moderation exercises to be more frequent at team meetings focused on one piece of writing. ( This will also include Yr 2/3 and Yr 4 teachers meetings. )	Teachers/ Team leaders	Terms 1-2	Exemplars	Teams have been sharing samples of writing and working collaboratively to grade in relation to the matrix. This is a

				key area for teams. Moderation exercises before EOY OTJs
Establish positive relations with Maori students using strategies shared at TOD, Te Reo lessons / Kapa Haka. Monitor student progress closely and share with Team leaders. Ensure attendance is high.	Teachers	Terms1-3	Leadership reminders and sharing.	Several strategies in place to empower diversity and in particular Maori Tikanga. Implementation of the Histories Curriculum objectives in 2022 will add another strand to our strategic planning. Using Assay Edge analysis so need to drill down more and be explicit of who is below expectation.
Literacy Through Science ( Motivating writers ) and Student Agency	Teachers	Term 1 +	Budget Science.	There is still room to explore this opportunity to integrate House of Science activities into our writing programme. There so many benefits for writing, boys motivation, science and word building. We need to build on this next year.

Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1) To raise boys' achievement from 64% students meeting or above to 70%. 2021: 65%</p> <p>2) To raise Maori achievement in Writing : 60% of Maori students will be meeting or above 2021: 59%</p>	<p>Covid Lockdown disrupted programmes.</p> <p>Year level Data Yr 2 86% are meeting+</p> <p>Yr 1 67% are meeting+ Yr 3 65% are meeting+</p> <p>Yr 4,5,6 are achieving low 70's</p> <p>Yr 3 boys 12(44%) below Yr4 boys 4(29%) Yr5 boys 7(32%) Yr6 0 boys</p> <p>14 Maori students below expectation Yr 3 (5)</p>	<p>We notice a significant group of students in Year 3 including boys and maori below expectation.</p> <p>We believe our systems enhance our professional capability in the teaching of writing. We are pleased with our first year of implementing ALLs Strategies and working on Target students. WE observe improved attitudes to writing however the data does not yet reflect this.</p> <p>We will identify all students below expectation, Year level and class to ensure they are receiving monitoring and focussed teaching. Teachers will collaborate more in the design of writing programmes and tracking of students.</p> <p>12 Boys in Yr 3 and 7 boys in Yr 5 target. 5 Maori students in Yr 3, are below expectation.</p>

	Yr 5 (2) Yr6 (3)	
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**Planning for next year:**

We are satisfied that our systems are effective however a review would be useful to ensure Literacy programmes are receiving time.

Assessment practices could be looked at - maybe trial PacT Writing. Principal and class.

Relook at MOE Literacy support material and in particular exemplars.

Goal 2 - Writing Maori Achievement						
Start of Year	Year Group	+2 Years BE	2 Years BE	1 Year BE	At	Total
	2			1		1
	3		2	4		6
	4	1		3		4
	5			3		3
	6		1	3		4
Goal 2 - Writing Maori Achievement						
End of Year	Year Group	+2 Years BE	2 Years BE	1 Year BE	At	Total
	2			1		1
	3		1 (1)	3 (1)		4
	4	1		(2)	1	2
	5			3		3
	6			4		4

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NAPIER CENTRAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Napier Central School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway 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 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 16 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance, the Kiwisport statement, list of trustees and Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Philip Pinckney  
Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General  
Hastings, New Zealand