

SILVERDALE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Draft

Ministry Number: 1482

Principal: Cameron Lockie

School Address: 4 Longmore Lane, Silverdale 0932

School Postal Address: 4 Longmore Lane, Silverdale 0932

School Phone: (09) 426-5510

School Email: office@silverdaleprimary.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Alison Gilchrist	Presiding Member	Elected	September 2022
Cameron Lockie	Principal ex Officio		
Nicola Kayes	Parent Rep	Elected	September 2022
Hayley Thow	Parent Rep	Elected	September 2022
Steven McCleery	Parent Rep	Elected	September 2022
Megan Catterall	Parent Rep	Elected	September 2022
Mark Ralston	Staff Rep	Elected	September 2022

Accountant / Service Provider: Top Class Financial Management Services

SILVERDALE SCHOOL

Annual Report - For the year ended 31 December 2021

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Silverdale 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.

Alison Jane Gilchrist

Full Name of Presiding Member

Alison Gilchrist

Signature of Presiding Member

23. 5. 2022

Date:

Cameron Lockie

Full Name of Principal

Cameron Lockie

Signature of Principal

19/5/22

Date:

Silverdale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	6,623,365	5,997,001	6,440,696
Locally Raised Funds	3	285,046	352,400	277,834
Interest income		8,602	27,000	21,825
		<u>6,917,013</u>	<u>6,376,401</u>	<u>6,740,355</u>
Expenses				
Locally Raised Funds	3	74,456	140,100	58,451
International Students	4	-	-	335
Learning Resources	5	4,659,332	3,969,024	4,321,606
Administration	6	258,478	289,360	265,302
Finance		3,283	3,000	3,195
Property	7	1,395,433	1,960,032	1,925,938
Depreciation	10	233,988	215,000	204,131
Loss on Disposal of Property, Plant and Equipment		14,248	-	2,887
		<u>6,639,218</u>	<u>6,576,516</u>	<u>6,781,845</u>
Net Surplus / (Deficit) for the year		277,795	(200,115)	(41,490)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>277,795</u>	<u>(200,115)</u>	<u>(41,490)</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.



Silverdale School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January	<u>2,340,964</u>	<u>2,340,964</u>	<u>2,382,454</u>
Total comprehensive revenue and expense for the year	277,795	(200,115)	(41,490)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	126,859	-	-
Equity at 31 December	<u>2,745,618</u>	<u>2,140,849</u>	<u>2,340,964</u>
Retained Earnings	2,745,618	2,140,849	2,340,964
Reserves	-	-	-
Equity at 31 December	<u>2,745,618</u>	<u>2,140,849</u>	<u>2,340,964</u>

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.



Silverdale School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	2,422,946	1,150,086	1,334,355
Accounts Receivable	9	293,085	823,422	823,422
GST Receivable		8,263	-	-
Prepayments		13,962	9,749	9,749
		<u>2,738,256</u>	<u>1,983,257</u>	<u>2,167,526</u>
Current Liabilities				
GST Payable		-	57,372	57,372
Accounts Payable	11	342,234	323,456	323,456
Revenue Received in Advance	12	5,967	-	-
Provision for Cyclical Maintenance	13	-	14,040	14,040
Finance Lease Liability	14	18,443	12,096	18,636
Funds held for Capital Works Projects	15	531,318	458,888	458,888
Funds held on behalf of Kahui Ako Orewa COL Cluster	16	41,268	31,197	31,197
		<u>939,230</u>	<u>897,049</u>	<u>903,589</u>
Working Capital Surplus/(Deficit)		<u>1,799,026</u>	<u>1,086,208</u>	<u>1,263,937</u>
Non-current Assets				
Property, Plant and Equipment	10	1,113,105	1,199,127	1,201,127
		<u>1,113,105</u>	<u>1,199,127</u>	<u>1,201,127</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	141,787	132,709	100,227
Finance Lease Liability	14	24,726	11,777	23,873
		<u>166,513</u>	<u>144,486</u>	<u>124,100</u>
Net Assets		<u>2,745,618</u>	<u>2,140,849</u>	<u>2,340,964</u>
Equity		<u>2,745,618</u>	<u>2,140,849</u>	<u>2,340,964</u>

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



Silverdale School

Statement of Cash Flows

For the year ended 31 December 2021

		2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		2,139,639	1,297,001	751,554
Locally Raised Funds		291,605	352,400	297,775
Goods and Services Tax (net)		(65,635)	-	90,902
Funds Administered on Behalf of Third Parties		10,071	-	31,197
Payments to Employees		(763,664)	(811,200)	(848,790)
Payments to Suppliers		(567,381)	(814,834)	(529,210)
Interest Paid		(3,283)	(3,000)	(3,195)
Interest Received		7,504	27,000	24,388
Net cash from/(to) Operating Activities		1,048,856	47,367	(185,379)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(2,887)
Purchase of Property Plant & Equipment (and Intangibles)		(151,418)	(213,000)	(530,560)
Purchase of Investments		-	-	1,300,000
Net cash from/(to) Investing Activities		(151,418)	(213,000)	766,553
Cash flows from Financing Activities				
Furniture and Equipment Grant		126,859	-	-
Finance Lease Payments		(8,136)	(18,636)	40,010
Funds Held for Capital Works Projects		72,430	-	410,432
Net cash from/(to) Financing Activities		191,153	(18,636)	450,442
Net increase/(decrease) in cash and cash equivalents		1,088,591	(184,269)	1,031,616
Cash and cash equivalents at the beginning of the year	8	1,334,355	1,334,355	302,739
Cash and cash equivalents at the end of the year	8	2,422,946	1,150,086	1,334,355

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.



Silverdale School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Silverdale 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 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
Furniture and equipment
Information and communication technology
Leased assets held under a Finance Lease
Library resources

20 years
5-18 years
4 years
Term of Lease
12.5% Diminishing value



k) 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 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, and also 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 for 2022 Camp 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 Camp Fees, should the School be unable to provide the services to which they relate.

n) 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 Revenue and Expense.

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

o) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

p) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).



q) 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.

r) 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.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,191,592	1,059,656	1,094,660
Teachers' Salaries Grants	3,889,639	3,000,000	3,427,937
Use of Land and Buildings Grants	1,146,418	1,700,000	1,690,834
Resource Teachers Learning and Behaviour Grants	332,868	211,645	199,321
Other MoE Grants	18,354	5,700	9,904
Other Government Grants	44,494	20,000	18,040
	<u>6,623,365</u>	<u>5,997,001</u>	<u>6,440,696</u>

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	160,508	175,000	178,065
Curriculum related Activities - Purchase of goods and services	100,969	155,900	92,826
Trading	372	1,000	635
Fundraising & Community Grants	23,197	20,500	6,308
	<u>285,046</u>	<u>352,400</u>	<u>277,834</u>
Expenses			
Extra Curricular Activities Costs	70,904	136,200	55,454
Trading	626	900	668
Fundraising and Community Grant Costs	2,926	3,000	2,329
	<u>74,456</u>	<u>140,100</u>	<u>58,451</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>210,590</u>	<u>212,300</u>	<u>219,383</u>



4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	-	-	-
Revenue			
International Student Fees	-	-	-
Expenses			
Advertising	-	-	-
Commissions	-	-	335
	-	-	335
<i>Surplus/ (Deficit) for the year International Students</i>	-	-	(335)

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	117,006	196,900	127,064
Equipment Repairs	1,047	2,000	521
Information and Communication Technology	57,012	74,574	65,385
Library Resources	1,492	3,000	2,157
Employee Benefits - Salaries	4,416,223	3,592,300	4,057,156
Staff Development	66,552	100,250	69,323
	4,659,332	3,969,024	4,321,606



6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,201	10,000	7,593
Board of Trustees Fees	4,100	4,560	3,145
Board of Trustees Expenses	8,470	15,000	10,155
Communication	5,687	6,000	4,834
Consumables	11,775	35,000	26,601
Operating Lease	(6)	1,000	1,576
Other	12,600	20,700	13,833
Employee Benefits - Salaries	186,432	168,900	175,934
Insurance	10,067	12,000	11,116
Service Providers, Contractors and Consultancy	11,152	16,200	10,515
	<u>258,478</u>	<u>289,360</u>	<u>265,302</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	13,682	23,000	25,495
Consultancy and Contract Services	61,359	60,500	57,170
Cyclical Maintenance Provision	46,169	32,482	9,995
Grounds	3,858	6,300	13,480
Heat, Light and Water	38,771	48,000	44,388
Rates	370	350	341
Repairs and Maintenance	16,957	22,400	17,642
Use of Land and Buildings	1,146,418	1,700,000	1,690,834
Security	12,828	17,000	16,758
Employee Benefits - Salaries	55,021	50,000	49,835
	<u>1,395,433</u>	<u>1,960,032</u>	<u>1,925,938</u>

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.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash on Hand	300	300	300
Bank Accounts	1,422,646	149,786	334,055
Short-term Bank Deposits	1,000,000	1,000,000	1,000,000
Cash and cash equivalents for Statement of Cash Flows	<u>2,422,946</u>	<u>1,150,086</u>	<u>1,334,355</u>

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

Of the \$2,422,946 Cash and Cash Equivalents, \$531,318 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.

Of the \$2,422,946 Cash and Cash Equivalents, \$41,268 is held by the School on behalf of the Kahui Ako Orewa cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.



9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	196	788	788
Receivables from the Ministry of Education	-	552,331	552,331
Interest Receivable	1,376	278	278
Teacher Salaries Grant Receivable	291,513	270,025	270,025
	<u>293,085</u>	<u>823,422</u>	<u>823,422</u>
Receivables from Exchange Transactions	1,572	1,066	1,066
Receivables from Non-Exchange Transactions	291,513	822,356	822,356
	<u>293,085</u>	<u>823,422</u>	<u>823,422</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Grounds & Environment	636,744	-	-	-	(69,715)	567,029
Building Improvements	1,684	-	-	-	(1,517)	167
Furniture and Equipment	331,615	42,073	-	-	(64,524)	309,164
Information and Communication Technology	168,333	89,727	(8,933)	-	(78,024)	171,103
Leased Assets	38,583	21,229	(3,636)	-	(16,499)	39,677
Library Resources	24,168	7,186	(1,679)	-	(3,709)	25,966
Balance at 31 December 2021	<u>1,201,127</u>	<u>160,215</u>	<u>(14,248)</u>	<u>-</u>	<u>(233,988)</u>	<u>1,113,105</u>

The net carrying value of equipment held under a finance lease is \$39,677 (2020: \$35,583)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
2021						
Grounds & Environment	857,754	-290,726	567,028	857,754	(221,010)	636,744
Building Improvements	15,504	-15,339	165	15,504	(13,820)	1,684
Furniture and Equipment	769,089	-459,925	309,164	727,015	(395,400)	331,615
Information and Communication Technology	484,974	-313,869	171,105	405,457	(237,124)	168,333
Leased Assets	76,563	-36,884	39,679	67,767	(29,184)	38,583
Library Resources	63,727	-37,763	25,964	60,764	(36,596)	24,168
Balance at 31 December 2021	<u>2,267,611</u>	<u>(1,154,506)</u>	<u>1,113,105</u>	<u>2,134,261</u>	<u>(933,134)</u>	<u>1,201,127</u>



11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	13,263	27,498	27,498
Accruals	17,345	10,193	10,193
Employee Entitlements - Salaries	290,978	270,025	270,025
Employee Entitlements - Leave Accrual	20,648	15,740	15,740
	<u>342,234</u>	<u>323,456</u>	<u>323,456</u>
Payables for Exchange Transactions	342,234	323,456	323,456
	<u>342,234</u>	<u>323,456</u>	<u>323,456</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	5,967	-	-
	<u>5,967</u>	<u>-</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	114,267	114,267	121,868
Increase/ (decrease) to the Provision During the Year	27,520	32,482	9,995
Use of the Provision During the Year	-	-	(17,596)
Provision at the End of the Year	<u>141,787</u>	<u>146,749</u>	<u>114,267</u>
Cyclical Maintenance - Current	-	14,040	14,040
Cyclical Maintenance - Term	141,787	132,709	100,227
	<u>141,787</u>	<u>146,749</u>	<u>114,267</u>



14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	21,290	12,096	21,078
Later than One Year and no Later than Five Years	26,911	11,777	26,304
Future Finance Charges	(5,032)	-	(4,874)
	<u>43,169</u>	<u>23,873</u>	<u>42,508</u>

Represented by

Finance lease liability - Current	18,443	12,096	21,078
Finance lease liability - Term	24,726	11,777	26,304
	<u>43,169</u>	<u>23,873</u>	<u>47,382</u>

15. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Canopy Project	<i>in progress</i>	458,888	-	2,571	-	456,318
New Build Stage 5	<i>in progress</i>	-	87,832	12,832	-	75,000
Totals		<u>458,888</u>	<u>87,832</u>	<u>15,403</u>	<u>-</u>	<u>531,318</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	531,318
Funds Due from the Ministry of Education	-
	<u>531,318</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Canopy Project	<i>in progress</i>		540,635	81,747	-	458,888
5ya Electrical	<i>completed</i>	567			567	-
5ya Roofing Project	<i>completed</i>	5,320		5,320	-	-
AMS/ILE Modernisation	<i>completed</i>	42,569	23,943	66,512		-
Totals		<u>48,456</u>	<u>564,578</u>	<u>153,579</u>	<u>567</u>	<u>458,888</u>



16. Funds Held on Behalf of Cluster - COL

Silverdale School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held at Beginning of the Year	31,197	-	-
Funds Received from Cluster Members	28,732	-	-
Funds Received from MoE	11,520	-	-
Funds Spent on Behalf of the Cluster	(30,181)	-	-
Funds received from the previous Cluster Management School	-	31,197	31,197
Funds Held at Year End	41,268	31,197	31,197

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

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 trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,100	3,145
<i>Leadership Team</i>		
Remuneration	1,110,071	1,040,732
Full-time equivalent members	10	10
Total key management personnel remuneration	1,114,171	1,043,877

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 2 x members and Property 3 x that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 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	5	3
110-120	2	1
	<u>7</u>	<u>4</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 trustees, committee member, 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 school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, 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:

- a) \$540,635 contract for the Canopy over existing courts as agent for the Ministry of Education. The project is fully funded by the Ministry and \$458,888 is due from the MOE of which \$2,571 has been spent on the project to balance date. The project has been approved by the Ministry.
- b) The contract for the New Build Stage 5 has not been signed off yet. The project is fully funded by the Ministry and \$87,832 has been received from the MOE of which \$12,832 has been spent on the project to balance date. The project has been approved by the Ministry.

Capital commitments at 31 December 2020

- a) \$540,635 contract for the Canopy over existing courts as agent for the Ministry of Education. The project is fully funded by the Ministry and \$540,635 is due from the MOE of which \$81,746 has been spent on the project to balance date. The project has been approved by the Ministry.

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

	2021 Actual \$	2020 Actual \$
No later than One Year		-
Later than One Year and No Later than Five Years		-
Later than Five Years		-
	-	-

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	2,422,946	1,150,086	1,334,355
Receivables	293,085	823,422	823,422
Total Financial assets measured at amortised cost	2,716,031	1,973,508	2,157,777

Financial liabilities measured at amortised cost

Payables	342,234	323,456	323,456
Finance Leases	43,169	23,873	42,509
Total Financial Liabilities Measured at Amortised Cost	385,403	347,329	365,965

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 level 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 Tahuhu 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 comprised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

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

Reduction in International students

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





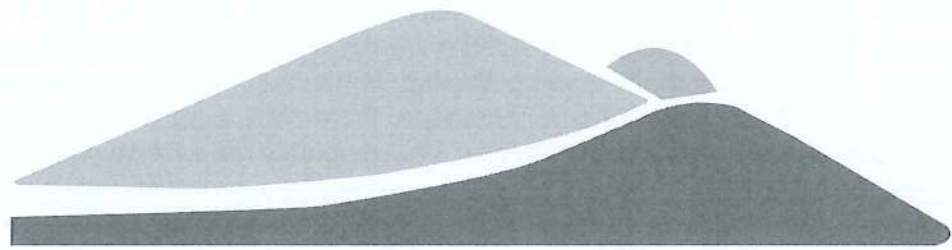
31 December 2021

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$12,392.71 (excluding GST). The funding was spent on participating in Swimming Lessons.

A handwritten signature in black ink, reading "Cameron Lockie". The signature is written in a cursive, flowing style.

Cameron Lockie
Principal



SILVERDALE SCHOOL

2021 Analysis of Variance

Effect of covid on learning

As New Zealand went into lockdown in Week 4 of Term 3 2021, resulted in our students missing out on 11 weeks of full time schooling, and therefore 11 weeks of explicit teaching. The focus of term 3 during lockdown was on student, whānau and teacher well-being. Our staff checked in with (as many as we could) our students daily in term 3, focusing on well-being and encouraging social interaction between students. As we moved into term 4, we then started to give more learning opportunities to our students. Our school provided a weekly set of lessons, taught each day over our morning Zooms. These focused on Reading, Writing, Maths and also fun challenges. We found that while engagement with learning at home increased, there were a lot of students and whānau who opted to not participate for different reasons. We supported all whānau regardless of their participation in the classwork. For those that did participate, we provided online feedback and feedforward. With our planning, we also used our learning management system, SchoolTalk to look at areas within the curriculum that we may not have been able to cover while we were at school. Our lessons were aimed to provide opportunities for all students regardless of their achievement level. Teachers also offered small group zooms to focus on needs within the class.

Progress

As a result of this lockdown and new style of learning, we have been unable to continue to focus specifically on our target students and as a result, our team/school goals have not been achieved. Some of our target students were reluctant (for various reasons) to participate in the Zooms and daily lessons. Those who did submit work were provided with feedback and feedforward. We have been unable to use this work for any accurate assessment as we couldn't be sure of the level of parent involvement. To be successful many of our students would require face-to-face instruction with the ability to ask questions and to be scaffolded with their learning and this can only happen while the students are at school.

Return to school

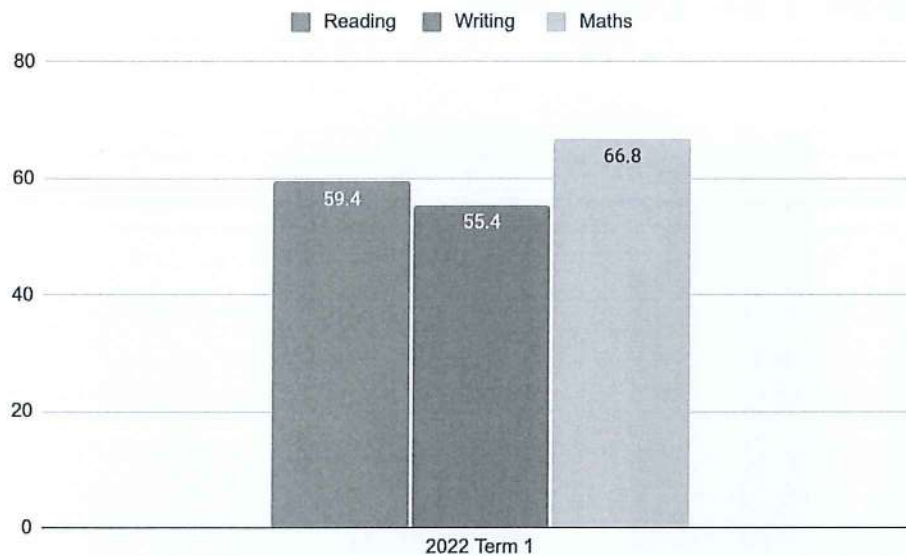
As we returned to the classroom in term 4, students were allocated day A or day B, which would mean a total of 11 or 12 days at school for the rest of the year. When children returned to school our focus was on student, staff and whānau wellbeing as well as reconnecting with their classmates and teachers. Teacher Aides and part time teachers, were timetabled to support our students who need careful transitioning back to school, as well as those students who require academic support. Many of our students did not return to school, including those within the target groups. Communication with some of the whānau has been limited, due to the focus on the students who are at school at the present time.

Data Analysis

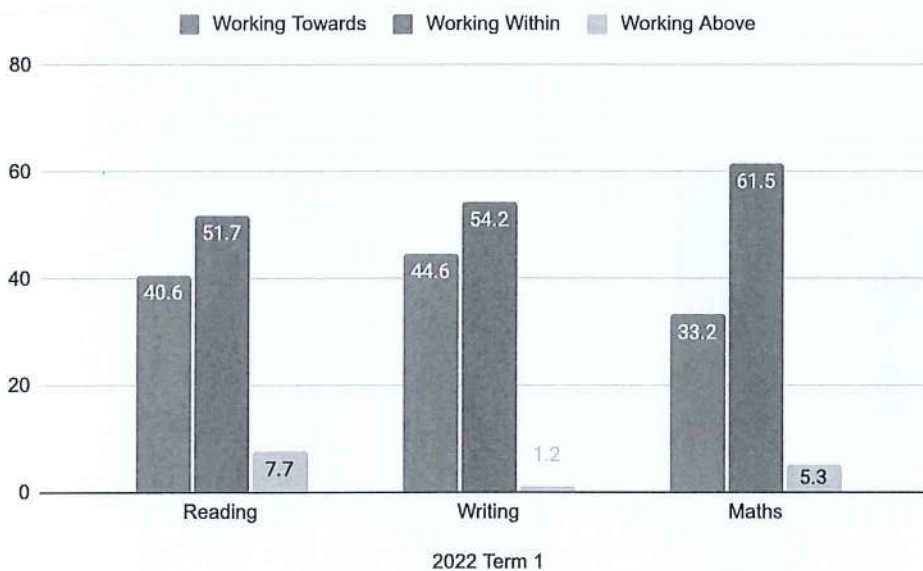
The senior leadership team made a decision not to collect 2021 end of year achievement data due the children missing so much schooling. This decision was supported by the Silverdale School Board. The decision was made to collect OTJs at the end of Term 1 and Term 2 in 2022. This data will give us an indication of where the children are at in terms of achievement levels. We are fully aware that this data will not look great but with a consistent approach to schooling in 2022 we fully believe that we can make up the achievement levels of our children to be consistent with achievement levels pre covid.

Whole School Data Analysis Term 1 2022

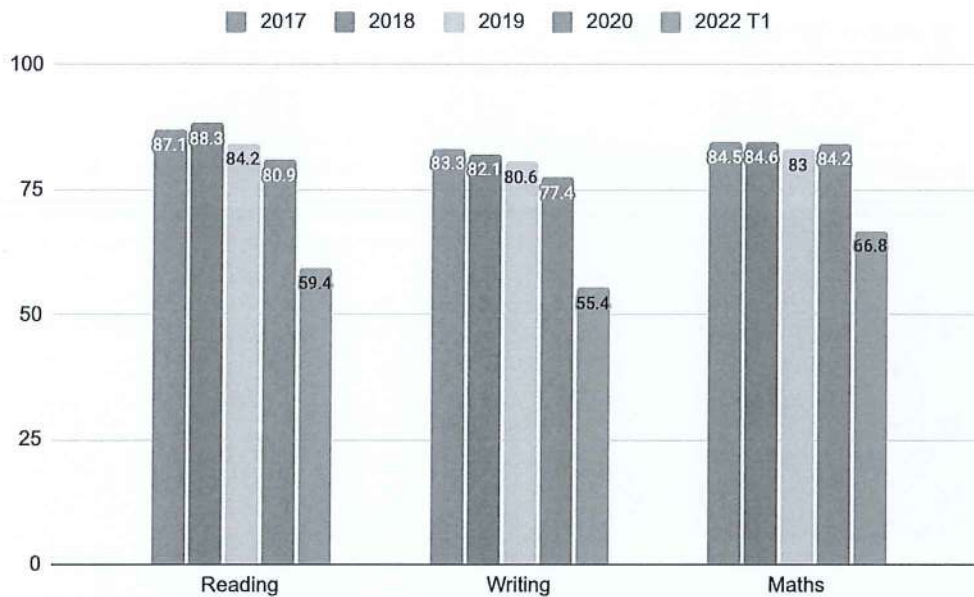
Term 1 2022 Whole School: Achieving Within and Above in Reading, Writing and Maths



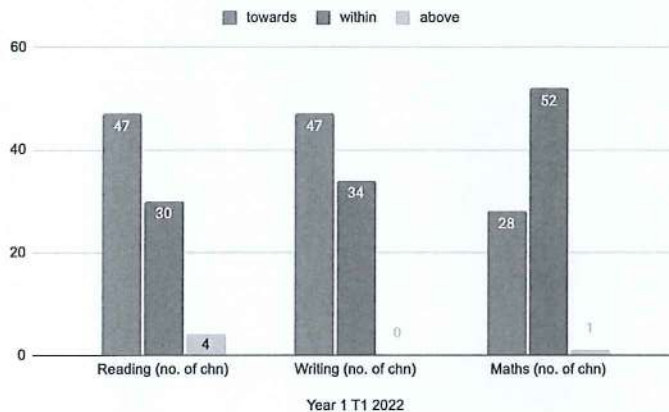
Term 1 2022 Whole School: Achieving Towards, Within and Above in Reading, Writing and Maths



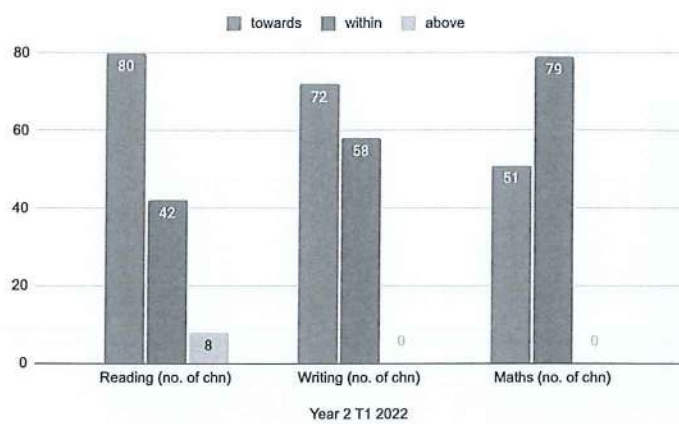
Year on Year Tracking 2017 - Term 1 2022:
Reading, Writing, Mathematics, Percentage of Children Working Within or Above the Expected NZ Curriculum Level



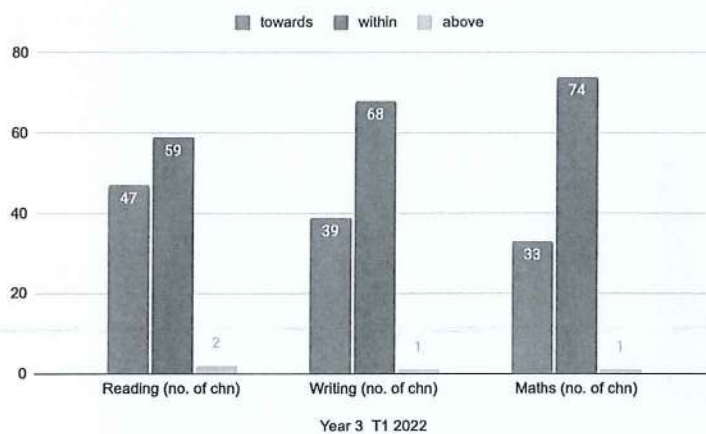
Term 1 2022, Number of Children Achieving Towards, Within and Above Year 1



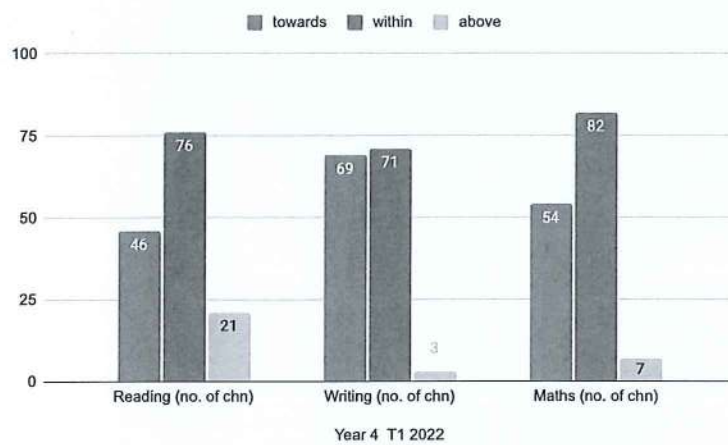
Year 2



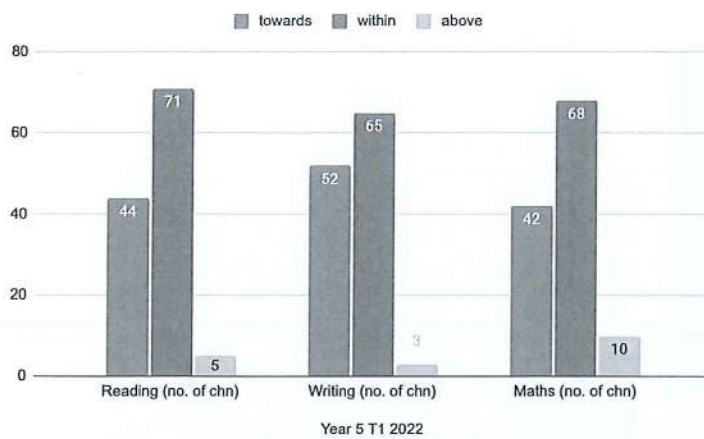
Year 3



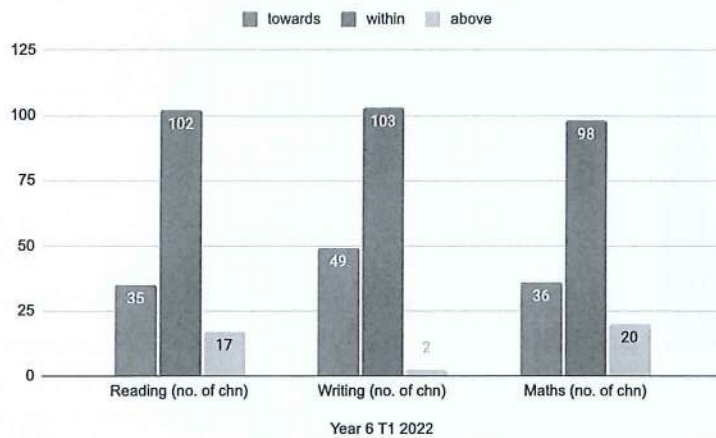
Year 4



Year 5



Year 6



Reading

WHOLE SCHOOL READING DATA

Term 1 2022 Reading Data

Reading Curriculum Area - working within or above the expected NZ Curriculum Level

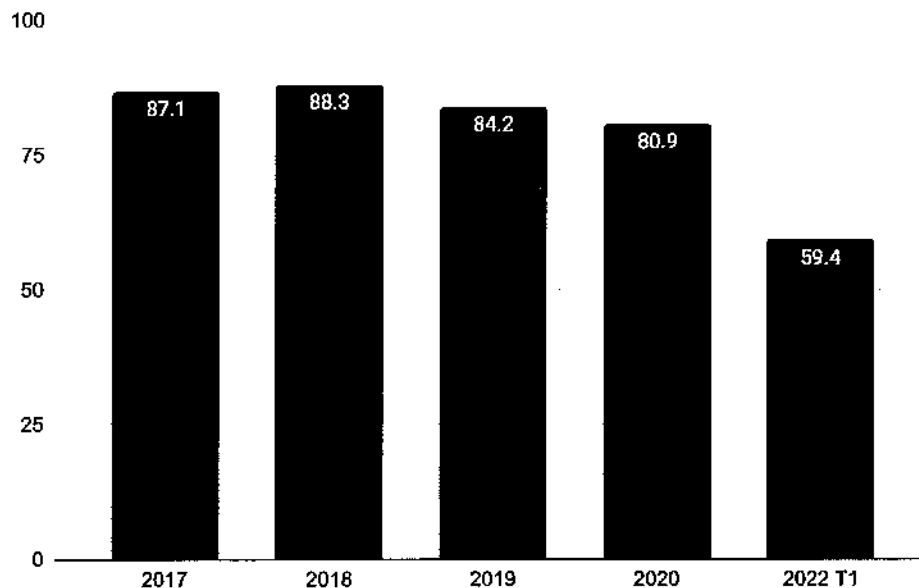
2017 Achievement Levels - 87.1%, 53 Maori (7 below NS, 13.2%) 3 Pasifika (1 below NS, 33.3%)

2018 Achievement Levels - 88.3%, 48 Maori (6 working towards, 12.5%), 14 Pasifika (4 working towards, 28.6%)

2019 Achievement Levels - 84.2%, 54 Maori (8 working towards, 14.8%), 24 Pasifika (5 working towards, 20.8%)

2020 Achievement Levels - 80.9%, 58 Maori (16 working towards, 27.6%), 28 Pasifika (10 working towards 35.7%)

Term 1 2022 Achievement Levels - 59.4%, 49 Maori (26 working towards, 53.1%), 19 Pasifika (10 working towards 52.6%)

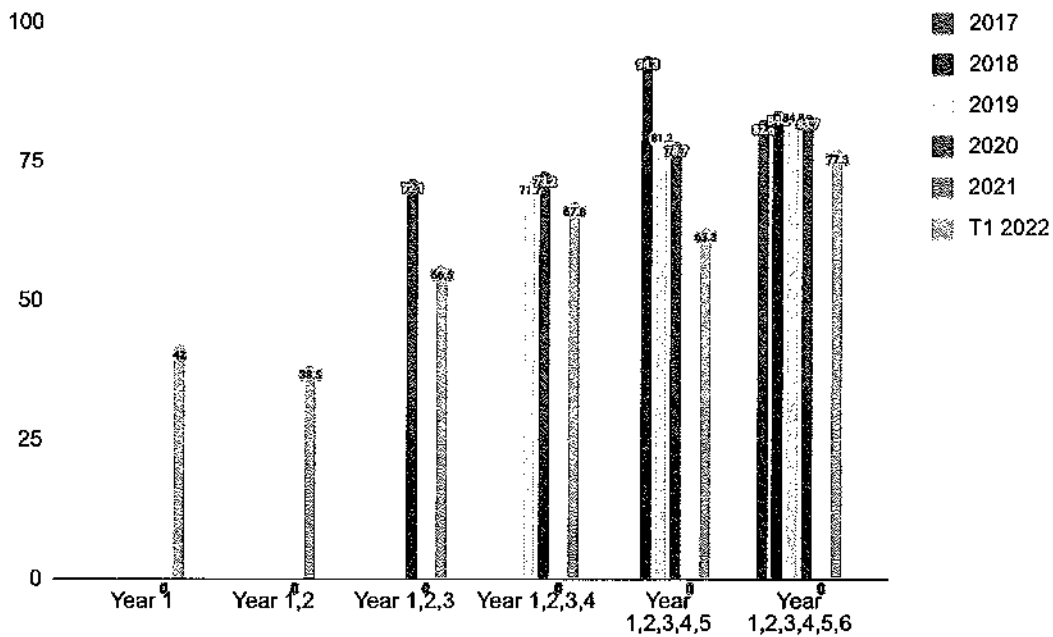


YEAR LEVEL DATA

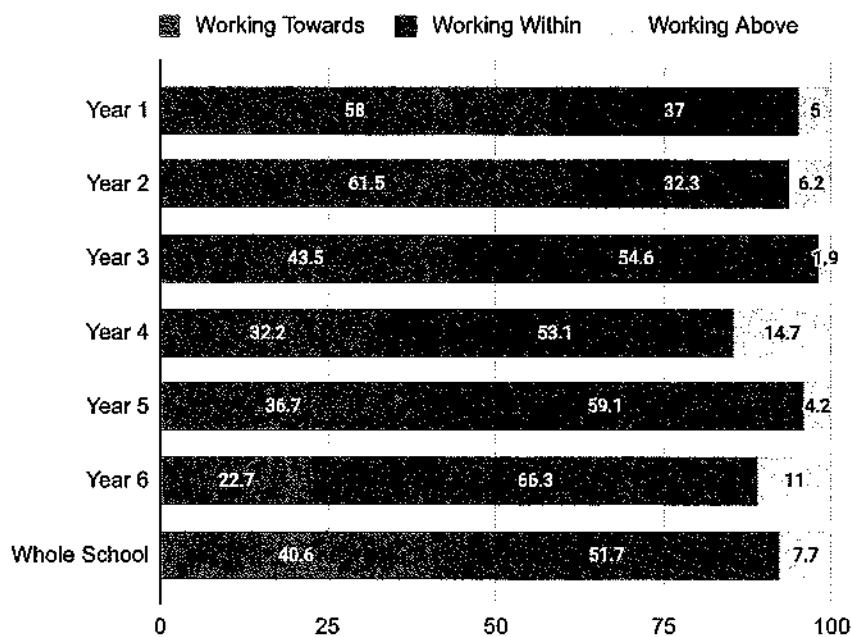
Data Summary - Cohort Tracking

Reading 2017 - T1 2022, Working Within or Above the Expected NZ Curriculum Level

(note: there is no 2021 data due to Lockdown)

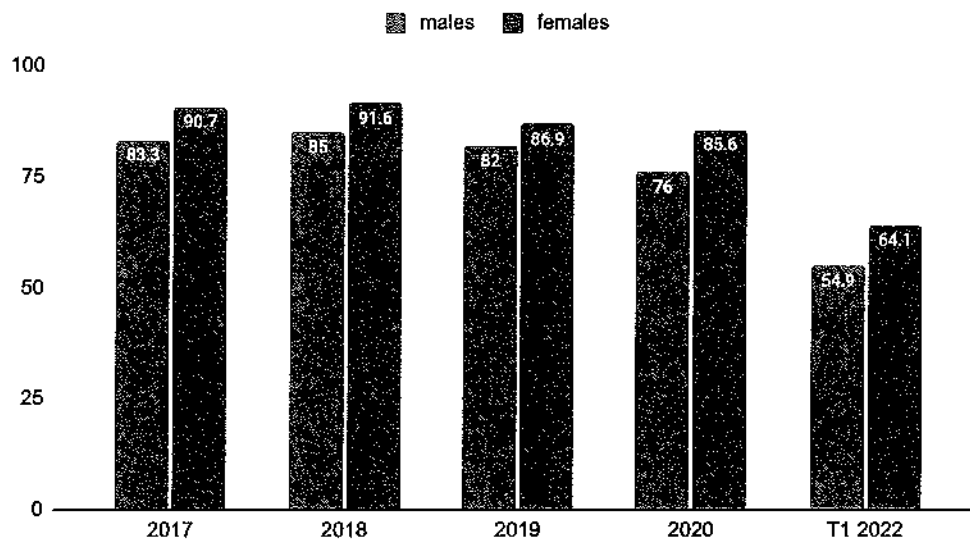


Term 1 2022 Reading: Whole School, Working Towards, Within and Above

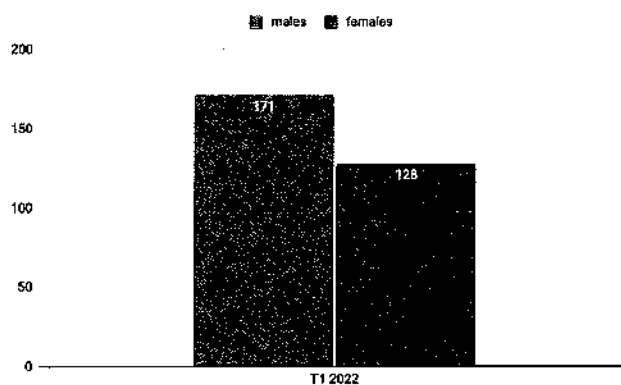


GENDER DATA

Reading Male vs Female 2017 - T1 2022, Working Within or Above the Expected NZ Curriculum Level

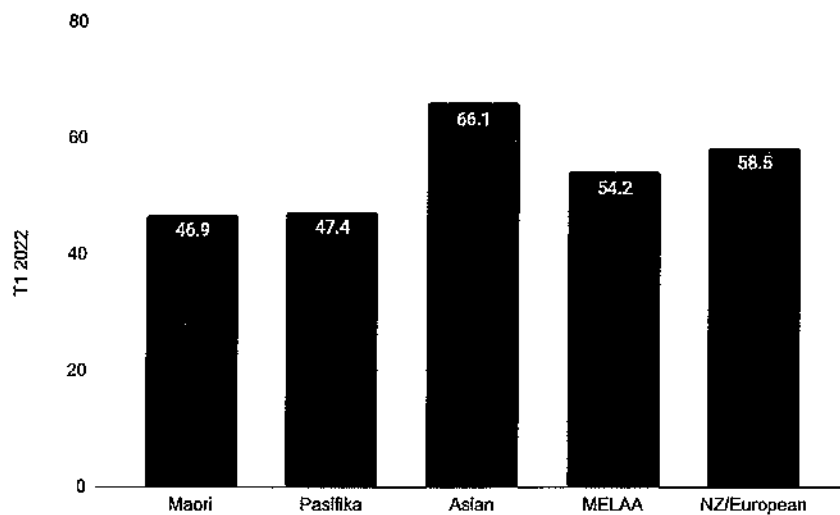


T1 2022 Reading Male vs Female, Number of Children Working Towards the Expected NZ Curriculum Level

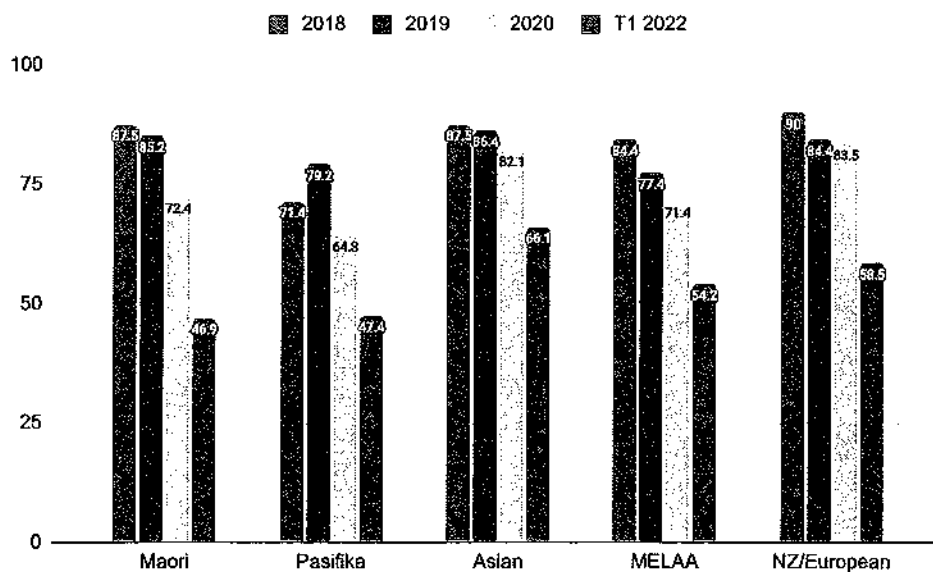


ETHNICITY DATA

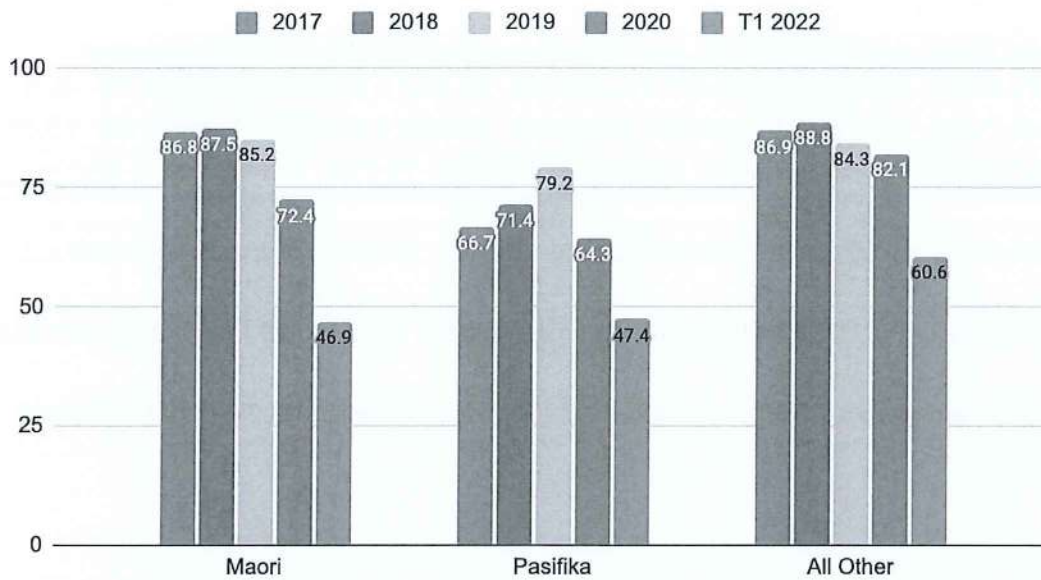
T1 2022 Comparison of Ethnicity: All Reading working Within or Above the Expected NZ Curriculum Level



Comparison of Ethnicity: Maori, Pasifika, Other Reading 2018 - Term 1 2022, Working Within or Above the Expected NZ Curriculum Level



**Comparison Between Ethnicity Year on Year, Reading 2017 - Term 1 2022,
Working Within or Above the Expected NZ Curriculum Level**



Writing

WHOLE SCHOOL WRITING DATA

Term 1 2022 Writing Data

Writing Curriculum Area - working within or above the expected NZ Curriculum Level

2016 Achievement Levels - 82.3%, 53 Maori (11 below NS, 20.7%) 5 Pasifika (2 below NS, 40%)

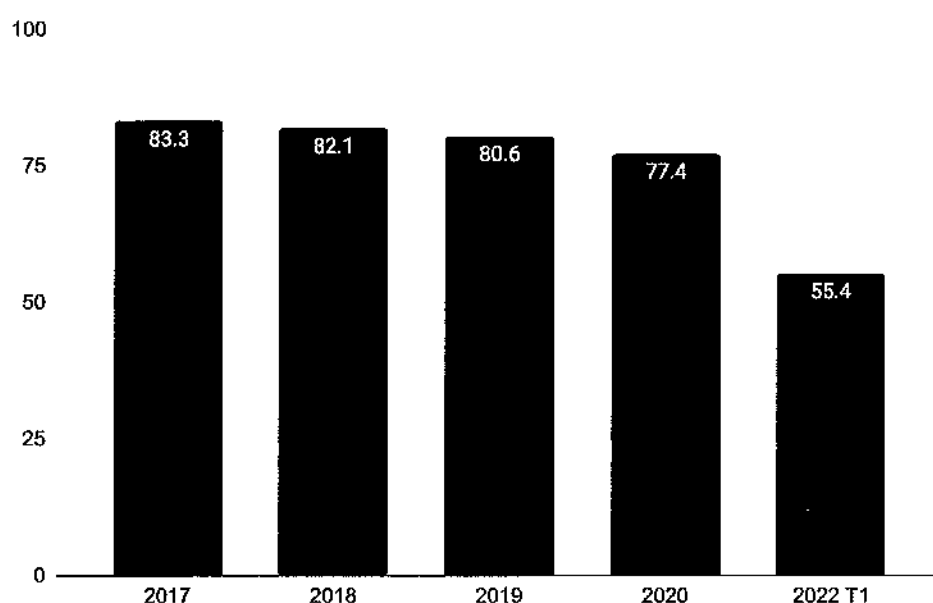
2017 Achievement Levels - 83.3%, 53 Maori (11 below NS, 20.8%) 3 Pasifika (1 below NS, 33.3%)

2018 Achievement Levels - 82.1%, 48 Maori (8 working towards, 16.7%), 14 Pasifika (2 working towards, 14.3%)

2019 Achievement Levels - 80.6%, 54 Maori (8 working towards, 14.8%), 24 Pasifika (4 working towards, 16.7%)

2020 Achievement Levels - 77.4%. 58 Maori (16 working towards, 27.6%), 28 Pasifika (14 working towards, 50.5%)

Term 1 2022 Achievement Levels - 55.4%. 49 Maori (29 working towards, 59.2%), 19 Pasifika (8 working towards, 42.1%)

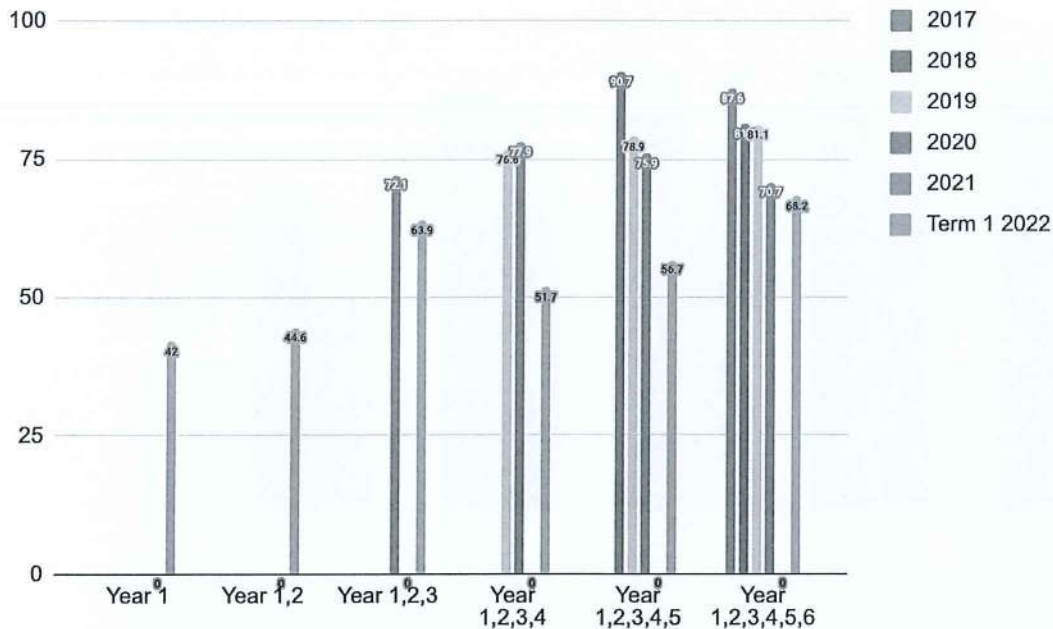


YEAR LEVEL DATA

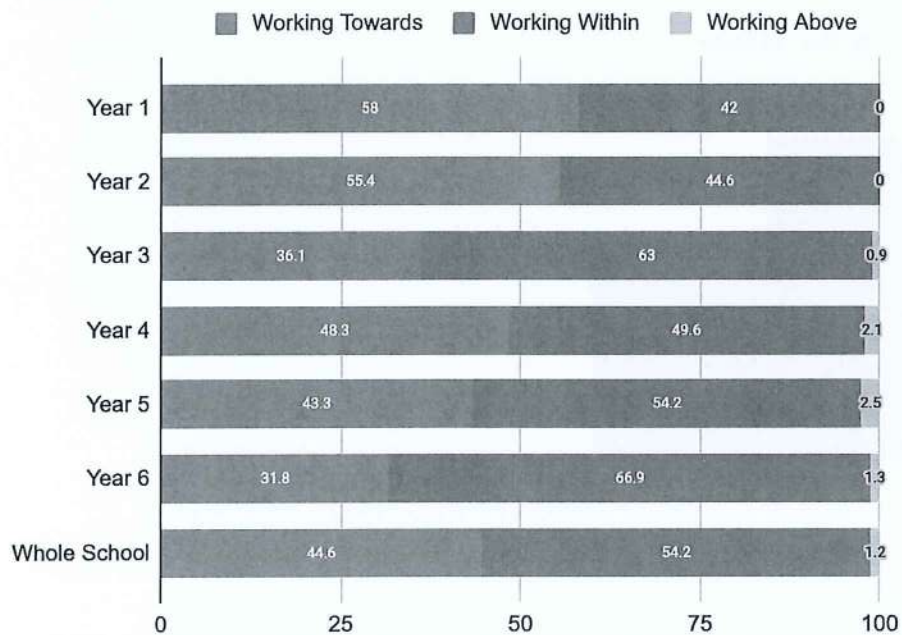
Data Summary - Cohort Tracking

Writing 2017 - T1 2022, Working Within or Above the Expected NZ Curriculum Level

(note: there is no 2021 data due to Lockdown)

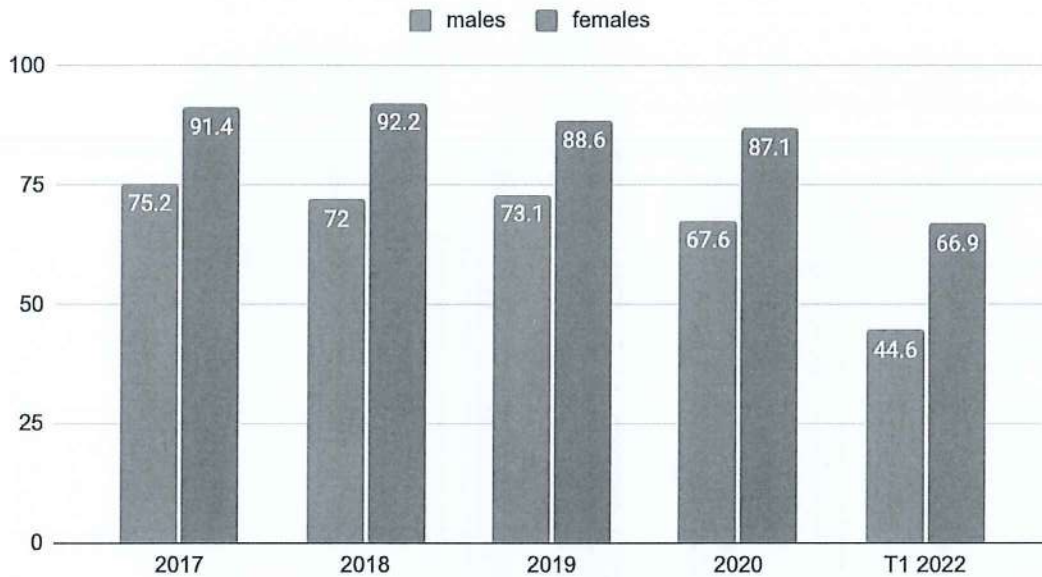


Term 1 2022 Writing: Whole School, Working Towards, Within and Above

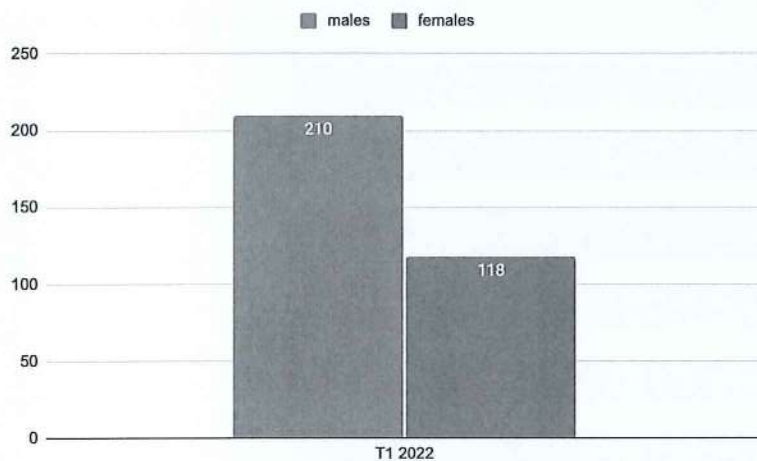


GENDER DATA

Writing Male vs Female 2017 - T1 2022, Working Within or Above the Expected NZ Curriculum Level



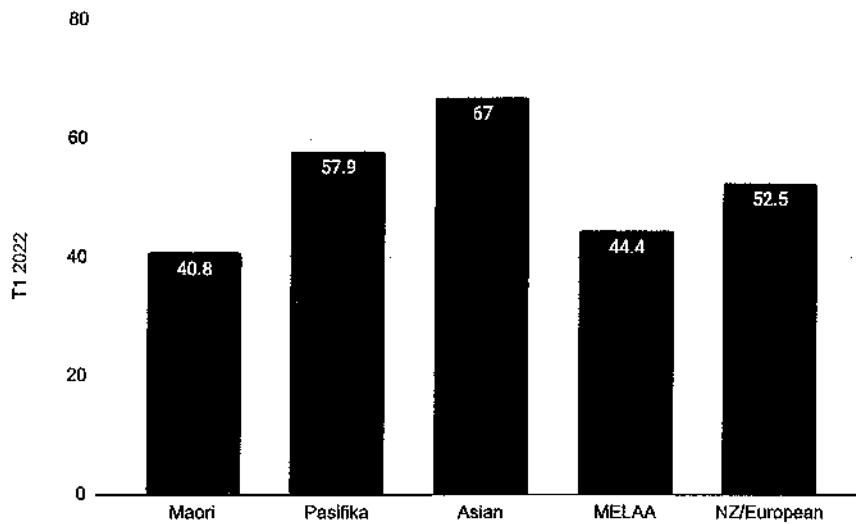
T1 2022 Writing Male vs Female, Number of Children Working Towards the Expected NZ Curriculum Level



ETHNICITY DATA

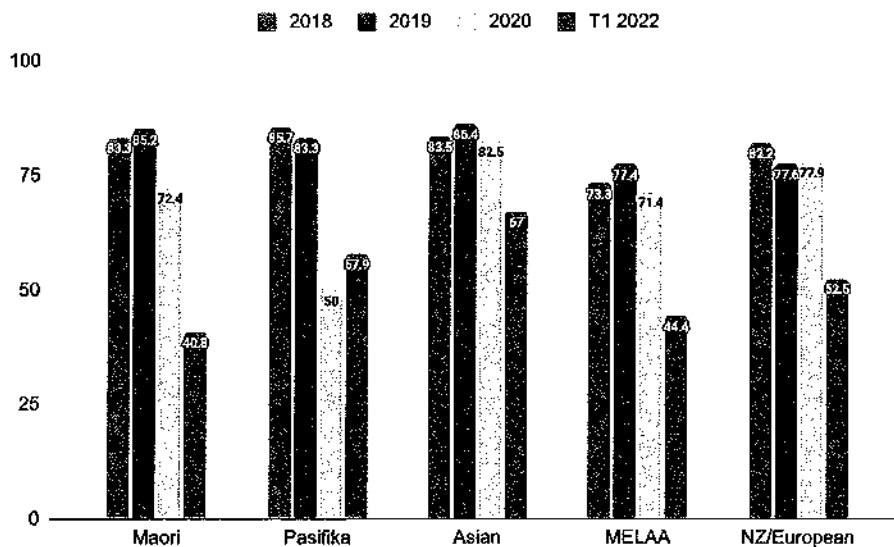
T1 2022 Comparison of Ethnicity: All

Writing working Within or Above the Expected NZ Curriculum Level

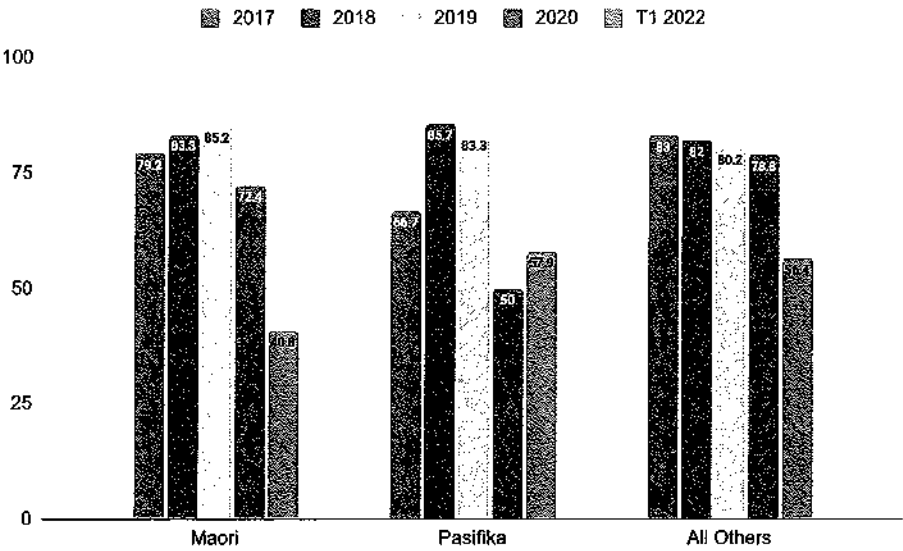


Comparison of Ethnicity: Maori, Pasifika, Other

Writing 2018 - Term 1 2022, Working Within or Above the Expected NZ Curriculum Level



Comparison Between Ethnicity Year on Year, Writing 2017 - Term 1 2022,
Working Within or Above the Expected NZ Curriculum Level



Mathematics

WHOLE SCHOOL DATA

Mathematics Curriculum Area - Working Within or Above the Expected NZ Curriculum Level

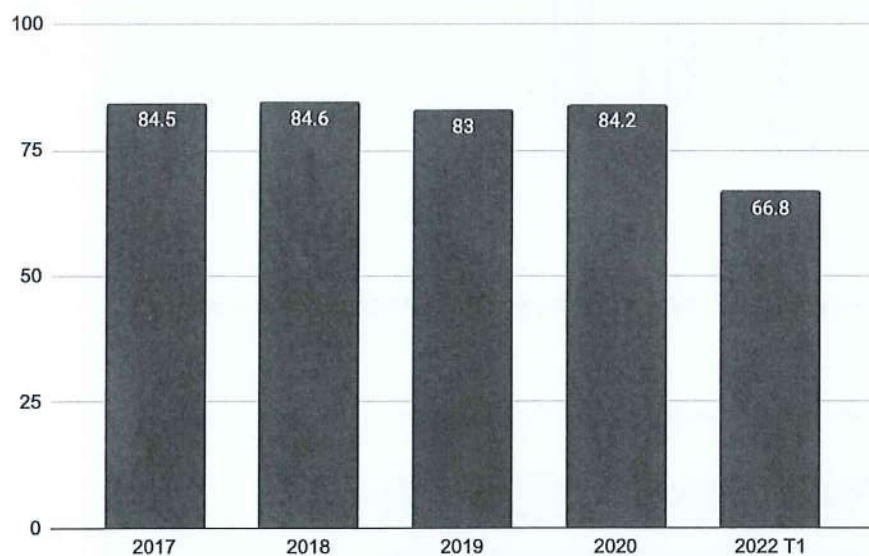
2017 Achievement Levels - 84.5%, 53 Maori (9 below NS, 17%) 3 Pasifika (2 below NS, 66.7%)

2018 Achievement Levels - 84.6%, 48 Maori (9 working towards, 18.8%), 14 Pasifika (3 working towards, 21.4%)

2019 Achievement Levels - 83%, 54 Maori (8 working towards, 18.8%), 24 Pasifika (9 working towards, 37.5%),

2020 Achievement Levels 84.2%. 58 Maori (13 working towards, 22.4%), 28 Pasifika (11 working towards 39.3%)

Term 1 2022 Achievement Levels 66.8%. 49 Maori (22 working towards, 44.9%), 19 Pasifika (8 working towards 42.1%)

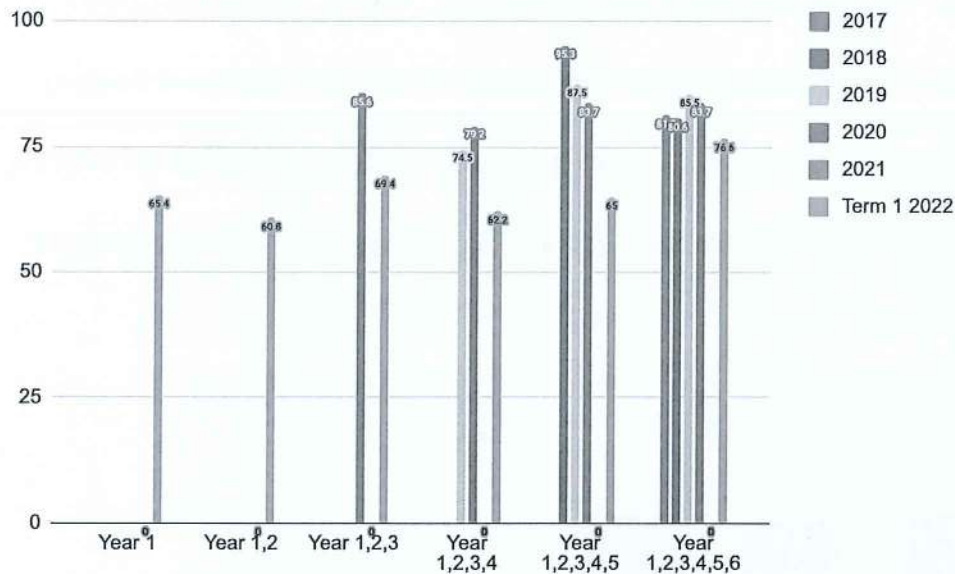


YEAR LEVEL DATA

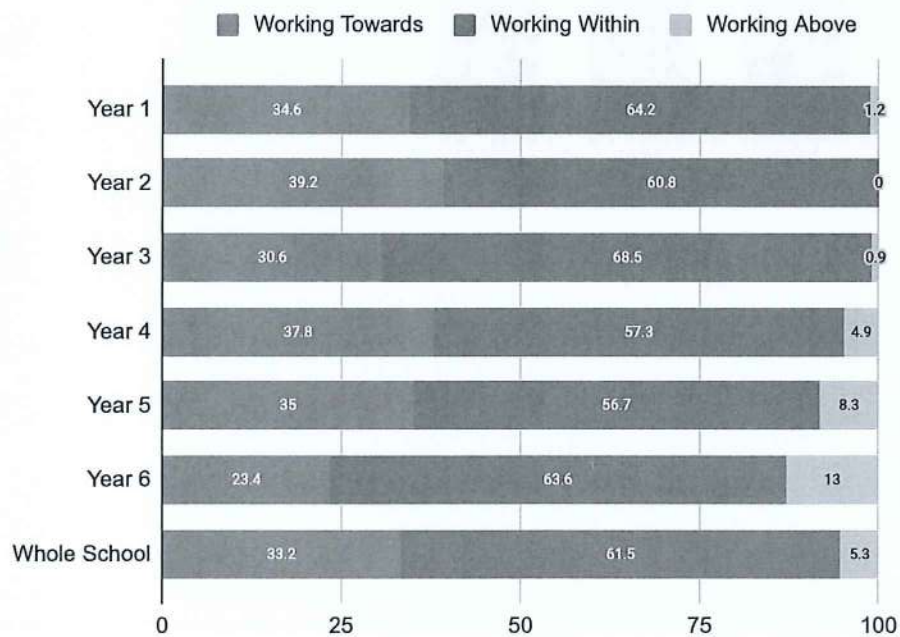
Data Summary - Cohort Tracking

Mathematics 2017 - T1 2022, Working Within or Above the Expected NZ Curriculum Level

(note: there is no 2021 data due to Lockdown)

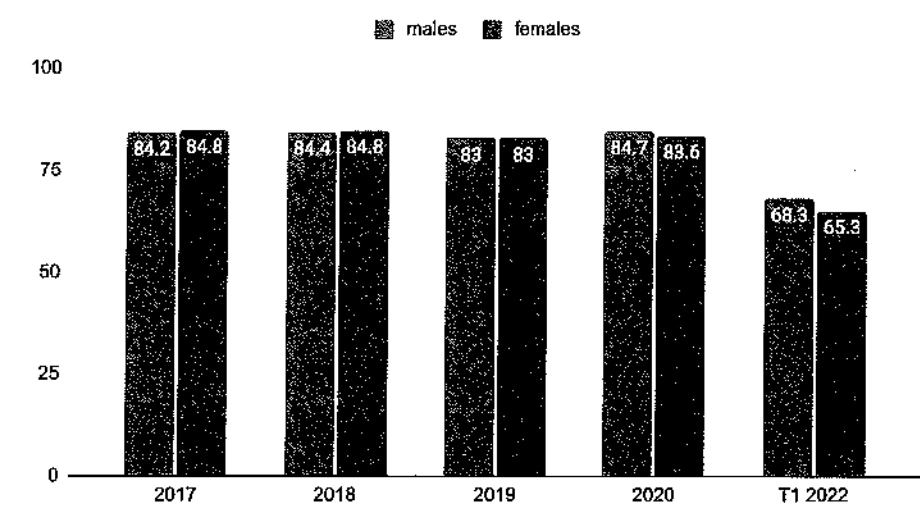


Term 1 2022 Mathematics: Whole School, Working Towards, Within and Above

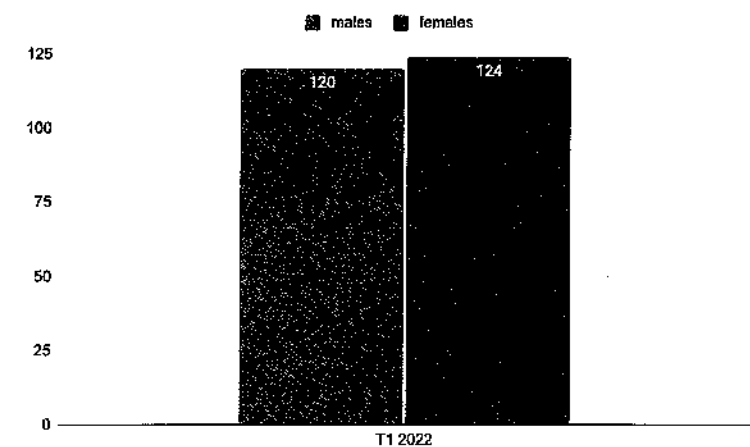


GENDER DATA

Mathematics Male vs Female 2017 - T1 2022, Working Within or Above the Expected NZ Curriculum Level

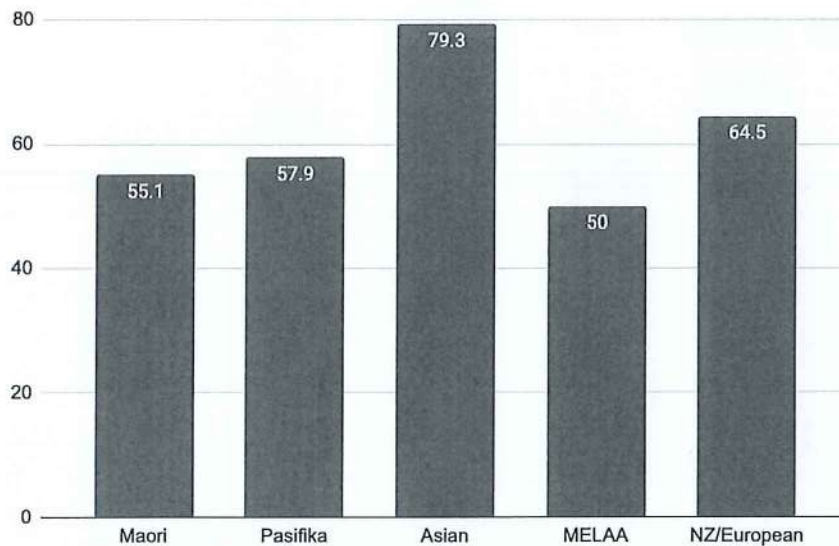


T1 2022 Mathematics Male vs Female, Number of Children Working Towards the Expected NZ Curriculum Level

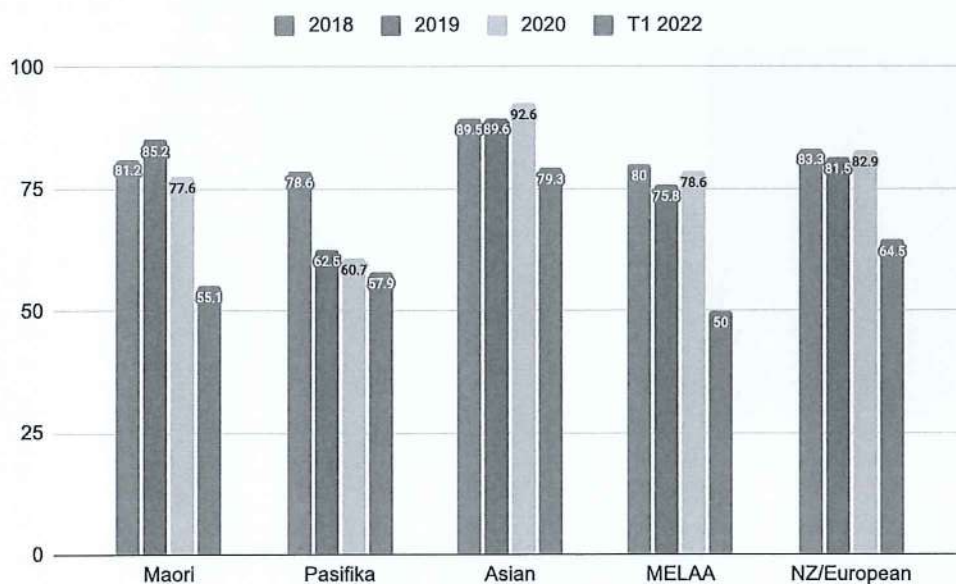


ETHNICITY DATA

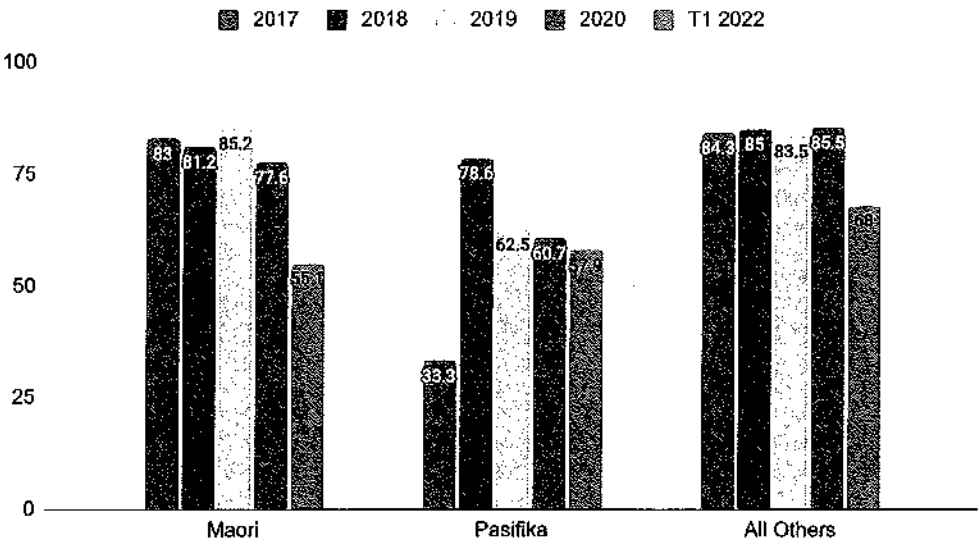
T1 2022 Comparison of Ethnicity: All Mathematics working Within or Above the Expected NZ Curriculum Level



Comparison of Ethnicity: Maori, Pasifika, Other Mathematics 2018 - Term 1 2022, Working Within or Above the Expected NZ Curriculum Level



Comparison Between Ethnicity Year on Year, Mathematics 2017 - Term 1 2022,
Working Within or Above the Expected NZ Curriculum Level



2021 TEAM GOALS

2021 Team Te Ohanga - Team Goal - Writing

<p>Goal</p>	<p>Year 0/1 By the end of 2021, we will have implemented a comprehensive and inclusive writing programme utilising SchoolTalk and Formative assessment to raise the writing levels across our team and to help them become confident and independent writers.</p> <p>Goal Numbers beginning as of Term 2:</p> <p>Year 0 Goal To move <u>at least</u> 6 out of the 9 identified students who need a boost be ready to write, and in turn reach 'working within' by the end of Year 1 in 2022.</p> <p>Year 1 To move at least 39 out of the 56 identified students who are 'working towards' or who need a boost to remain 'working within' of the expected curriculum level 1ii by the end of 2021.</p>
<p>What is currently happening ...</p> <p>Term 2 and added to in Term 3</p>	<p>We have noticed across all classrooms this year that our children are coming to us with a lack of fine motor control and with the skills ready to write. Several students across all classrooms are not yet ready for Casey Caterpillar - unable to hold a pen or pencil, unsure of which hand they use and not yet showing control.</p> <p>Data from 2020 only showed a small number of students 'working towards'. This is due to the nature of Year 0 and students not being able to 'fall below'.</p> <p>Names of students have been gathered over Term 1 through teacher observations, SchoolTalk data/evidence and teacher assessments.</p> <p><i>Students with no previous data/concerns (OTJ) Teacher has identified as 'working towards'</i> <i>Students identified in 2020 data as 'working towards'</i> <i>Students needing a boost to remain at 'working within'</i></p>
<p>What can we do?</p>	<p>Target fine motor control during Wa rapu</p> <ul style="list-style-type: none"> • Using fine-motor kits with small groups (Naomi has these) • Hammering - tinker table • Beading - threading • Peg activities • Using tweezers • Tying shoelaces • Geoboards • Unicubes, lego, stacking • Clay, playdough, stress balls, <u>Dough disco</u> • Clapping games • Colouring, drawing • Happy sticks (Naomi has these to borrow) • Bean bag

	<ul style="list-style-type: none"> • Finger grip - monkey bars • Cutting activities • Pengrip -pom pom/lid in the palm of the hand • Poi songs • Chopsticks • Droppers with dye/water <p>Increase PMP skills in writing and PE programmes</p> <ul style="list-style-type: none"> • Eye-tracking & Memory Space cards are crucial to learning to track with eyes and develop learning space in the brain - 3 memory spaces are needed before they can learn to read, 5 to start number work such as 2+3=5. Play memory using a pack of cards. • Cross overs, marching, skipping - crossovers between the 2 brain hemispheres • Wheelbarrow walking, pressing against the wall, hanging from the bars with hands in a C shape, Caterpillar crawl - these activities build up strength • <u>PMP Songs</u> <p>Oral Memory Skills</p> <ul style="list-style-type: none"> • Can they orally tell you a story, tell you what their question is - oral comes before written • I went to the supermarket and I bought... • Story sequence (like consequences but orally) • Know the oral phoneme sounds • Items under a tea towel - name each item - cover, name - uncover, name • Barrier games
Term 2 What will we do first?	<p>Rm 5 - PMP skills between transitions, introduce PMP equipment before Wa rapu time. Extra handwriting lesson with a focus group.</p> <p>Rm 7 - clay - Wa rapu time, cutting, droppers</p> <p>Rm 9 - beading/threading, items under the towel, hanging from monkey bars</p> <p>Rm 35 Fine motor- <u>Dough disco</u>, PMP- eye-tracking, Memory- under the blanket</p> <p>Rm 36 - orally tell me their story, robotic sounds & recording them, build memory spaces and eye-tracking muscles</p> <p>Rm 37 - Clay/playdough <u>Dough disco</u>; Geoboards; Hanging from the monkey bars; Items under a tea towel - name each item - cover, name - uncover, name</p> <p>Rm 38 Fine Motor: Tying shoelaces. Happy sticks (Naomi has these to borrow). Chopsticks. PMP: Wheelbarrow walking, pressing against the wall, hanging from the bars with hands in a C shape, Caterpillar crawl - these activities build up strength. Memory: I went to the supermarket and I bought...</p> <p>Rm 39 - bean bags, droppers with dye and water, dough disco, eye tracking, marching, hanging from monkey bars, I went to the shop and I bought items under a tea towel, story sequence.</p> <p>Rm 40 - cutting, clay, eye tracking, marching, hanging from monkey bars, happy sticks, building memory spaces, caterpillar crawl, I went to the ...</p>
Term 2 What have we done?	<p>Week 10 -Team Meeting</p> <p>Rm 5 - increase in PMP skills - fine motor control activities for targeted individuals, weekly fine motor skills on implemented (again with targeted invitations)</p> <p>Rm 7 - Tweezers to pick up small objects, cutting, playdough, tactile experiences.</p> <p>Rm 9 - beading, threading, items under the towel</p> <p>Rm 35 - Send a questionnaire home to get a whanau perspective on writing, under the blanket game to work on memory. Used the PMP memory cards and placed them</p>

	<p>on the mat 3-3-3 and gave each child 5 words to jump to. The majority could remember 4 out of the 5.</p> <p>Rm 36 - Hanging on bars outside to strengthen hands and doing memory space practice to help remember their story. Getting them to write first sounds then Debbie is scribing their other ideas to help them stay motivated.</p> <p>Rm 37 - Hanging from monkey bars to strengthen hands, increase in PMP skills (fine motor activities during wa rapu). Getting them to write the first sounds (or first and last) and then I scribe the rest and their other ideas to help them stay motivated and get their ideas down.</p> <p>Rm 38 - Ball skills, monkey bars, memory games. Collage with cutting.</p> <p>Rm 39 - Memory games, eye tracking, hanging from monkey bars, forming letters with playdough, writing with paintbrush and water, throwing bean bags onto letters/numbers, crossover action movements</p> <p>Rm 40 - Eye tracking, PMP - singing/happy sticks/action songs/memory cards, cutting, threading, movement - pushing against the wall, hanging for long periods of time on playground equipment.</p>
Term 3 What will we do first?	<p>RR - Fine motor stations, handwriting activities, increased colouring and drawing activities, lots of whiteboard work, PMP exercises incorporated into daily writing and Wa rapu time.</p> <p>Rm 5 - Fine motor group (playdough, cutting, threading, tweezers/tongs etc), small intense big book group (for those who easily lose focus), social group (memory game, board games, colouring in whilst having conversations to really model these skills of active listening, sharing, turn-taking etc)</p> <p>Rm 9 - cutting activities, fine motor activities with tweezers, interesting activities on the literacy table</p> <p>Rm 7 - place new sea creatures in a water trough and "catch" them with tweezers and or tongs.</p> <ul style="list-style-type: none"> - Colouring, cutting, beading. <p>Room 35- Memory games (PMP game), playing with playdough</p> <p>Rm 37 Keep playing memory games, 10min at Wa rapu time with the fine motor kits, continue to learn to read and navigate the word writing card & roboting CVC words, lots of praise, what sounds are still tricky for you? How can I help you with your writing? Help them before they get frustrated.</p> <p>Rm 38 Paper Mache - Piggy Bank. More art with different materials. Chalk writing. Preparing for Early Words to roll out in the Magenta/Red group. Using Memory Cards during Wa rapu. Playdough and tactile sensory objects.</p>
Team Summary	<p>Year 0 Goal To move <u>at least</u> 6 out of the 9 identified students who need a boost be ready to write, and in turn reach 'working within' by the end of Year 1 in 2022.</p> <p>Year 1 To move <u>at least</u> 39 out of the 56 identified students who are 'working towards' or who need a boost to remain 'working within' of the expected curriculum level 1ii by the end of 2021.</p> <p>Summary Term 1 was spent observing and getting to know our students - by the end of Term 1, we were able to identify children who required support with writing and in particular fine motor control. It became evident that there were gaps team-wide in the skills and fine-motor control required for successful pencil control, letter formation and readiness</p>

for learning to write. For some children they were still unsure as to which hand they used, reluctant to even colour or draw. Our lowest learners were not yet able to form the letters of their own name, create symbolised drawings (drawing people or shapes) but were still in the uncontrolled scribbling phase. As a team, we brainstormed strategies to target student needs and to raise achievement. Implementing opportunities to develop and grow these skills that lead to the emergent stages of writing. Our goal was to boost children enough to move from 'working towards' as Year 0's to 'working within' as Year 1's.

The main areas for development were:

- Target fine motor control during Wa rapu times - incorporating skills-based opportunities during play.
- Increase PMP skills in writing and PE programmes - making PMP a daily practice and strengthening both fine and gross motor control
- To develop oral memory skills - building blocks for learning and storing new information

Based on these focus areas, each teacher set their own goals and implemented strategies in class to best suit the needs of individual learners. Term 2 goals were reflected upon and new classroom goals were established for Term 3. Due to Covid and a prompt lockdown, at the beginning of Term 3, these goals were unable to be completed. During online learning we continued to provide opportunities for children to build on these skills - focusing on mini-lessons around handwriting, writing sentences and lots of drawing.

Sadly, in the return to school post-lockdown, our observations already show us that writing has made the biggest decrease. Where parents felt more comfortable with resources to teach reading and maths, writing took a back seat. For children who were not ready to write, they did almost nothing at all. Colouring and drawing seemed to be an increased activity for children who already had these skills, but not necessarily the children who needed development here.

As a team, we sought to be better resourced for writing. We have already purchased more fine-motor activities such as tweezers, puzzles and beads. The fine-motor kids made by the school were resorts and distributed for use. A goal is to supply all classrooms in the nest with their own lego and Duplo sets, rather than a few sets being in the rotation.

Steps Forward for 2022

- To better distribute classroom resources across the team that support fine-motor development. A few more lego and Duplo sets need to be purchased, along with a range of building blocks.
- Continue to distribute and share PMP equipment across classrooms and make use of outdoor and shared spaces for PE and fitness. We have purchased an online PMP resource with videos and music to support PMP in the classroom.
- To better utilize teacher aide time across classrooms with small groups of learners.

Team Kiwi Inquiry Goal 2021

Week 8, Term 4

The lockdown that started in Week 4, Term 3 resulted in our students missing out on 11 weeks of full time schooling, and therefore 11 weeks of explicit teaching for writing. The students lost the momentum of writing every day in the second half of the year and consequently the progress that would have been made from this.

During the lockdown, Team Kiwi provided online learning that was in keeping with consistency across the school. It was intended to provide learning opportunities that were easy to access and not to cause any extra stress on families. From Week 3 in Term 4, our Zoom sessions had a learning focus and Team Kiwi taught Literacy and Maths on alternate days. On our Literacy days, we did phonics lessons, followed by teaching of one of the writing tasks for the week. We did not always have a full class attend the Zoom lessons.

As part of our online writing tasks, we provided 'how to' videos to explain the focus, and exemplars to show the standard of work that would be expected for a Year 2 student. We received very few emails sharing writing that the students had done. A handful of top students completed the tasks, but we did not receive any work from our focus students. Despite the exemplars, the standard of writing that was shared was lower than what we would expect in class.

Since we have been back at school, Team Kiwi teachers have been doing daily phonics and writing lessons, but have made it fun by incorporating Christmas themes etc. We have found it easier to spend quality time with our focus students due to the small class sizes, but this has not made up for the amount of time that we were in lockdown for. Also, a handful of our focus students have not returned to school at all in Term 4. As a result, many of these students will not have made the accelerated progress that we had hoped to achieve during the year and they will require support going forward in Year 3.

Goal	By the end of 2021, we have implemented a comprehensive writing programme using SchoolTalk and other formative assessment, so that the 31 students we have identified have made accelerated progress (1.5 years progress in one year) by the end of 2021.
	<p>From the 2020 data - 28 out of 106 children from 2020 are 'working towards' (26.41%)</p> <p>3 students who started at the beginning of 2021 are also 'working towards' so this brings our total up to 31 children out of 106 who are 'working towards' (29.2%)</p> <p>We have identified another 20 children who we would like to add to our focus group to ensure that they remain 'within' by the end of the year. 3 of these are new students.</p>
What is currently happening?	Room 2: What are we noticing? Handwriting lacking with several students. Ability to hear/identify sounds within a word and transfer this into writing/spelling/reading.

	<p>Attention spans are extremely limited for some students ([REDACTED]).</p> <p>Room 4: What are we noticing? Letter sound knowledge not consolidated with [REDACTED] and [REDACTED]. Sight word and phonics practice. Lack of concentration.</p> <p>Room 6: What are we noticing? Letter sound knowledge not consolidated (students struggle to approximate the spelling of unfamiliar words). Very young and can't sustain concentration and stick to the task ([REDACTED]).</p> <p>Room 8: What are we noticing? Lack of concentration from [REDACTED] during instructions and writing time. They need one-on-one attention to remain focused. [REDACTED] sometimes writes letters and even whole words backwards. [REDACTED] - struggles with sounding out words, letter formation and finger spaces.</p> <p>Room 10: What are we noticing? Basic phonological awareness is low, sounds and letter recognition for a few. Sight/HFW recognition unable to translate sounding letters into the letter. Attention span/lack of concentration issues ([REDACTED]).</p>
What can we do?	<ul style="list-style-type: none"> • Look at the progressions on SchoolTalk and identify gaps • Identify one personal learning goal (off Schooltalk) and have in the front of writing books • Monitor children's learning to provide ongoing oral feedback to improve their writing • Clear learning intentions and co-construct success criteria • Make writing relevant and fun - use videos, books and science experiments as hooks • Teach children how to assess their own, and a buddy's, writing - proofreading/editing and recrafting • Making children aware of purpose and audience • Use exemplars and modelling • Daily phonics and Jolly phonics • Casey Caterpillar • Ring words and Sound cards (Yolanda Sorry!) • Quick write - getting ideas down quickly • Moment in time - using senses • High frequency word testing as required • Handwriting - fine motor skills • Chalk words • Celebrate children's writing by sending them to share with other Year 2 teachers and DPs • Videos showing step by step for different genres
What will we do first?	<p>Room 2: Daily handwriting practice during reading tumble. Phonics everyday, repeat session with Bre (teacher aide) during reading tumble for students needing to consolidate.</p>

Variety of engaging writing tasks. Extra workshop for students identified as 'below', depending on their learning needs.

Room4:

Make sure that focus children have heard and understand instructions. Work with them individually during the writing sessions. Write down unknown vocab and encourage use of 'word' book for sight words. Spend time on Stage 2 phonics with target students. One child needs a lot of work on letter names and sounds (■), have TA on board for extra mileage.

Room 6: Daily phonics, Writing instruction every day (combination of fiction and nonfiction writing).

Room 8:

Keep asking focus children questions during instructions to make sure they are listening, Sit with them only at least 2 times a week for writing - get them to say their sentence out loud before they write - I write down tricky vocab and they use word book for HFW if unsure.

Daily phonics and also use this time for handwriting,
Make them re-read their writing to see if it makes sense.

Room 10:

Daily Phonics, integrating literacy in all areas of learning, making this regularly implemented. Handwriting, word work and practise integrated into reading time. Valuable follow up literacy activities. Focused writing lessons/workshopping where needed. Practise self management so children become more aware of their own writing e.g. peer check, green editing)

Team Pūkeko Whero Goal 2021

3/12/2021 Week 7, Term 4

The lockdown has hampered our efforts to effectively address our goal since week 3 of term 3. Since then, we have followed a whole school approach to put the wellbeing of these tamariki and their whānau above all else. We have done our best to reduce pressure on whānau and encourage them to do what works best for their household.

In terms of learning at home, there has been a diverse range of engagement across these boys, some attending daily zooms and completing set tasks through to others who we haven't seen or heard from. The boys in this group, like most students, fall somewhere along this continuum. Being that learning can be a struggle for these boys, many chose not to complete set activities despite the best effort by teachers to encourage, support and keep parents informed.

From the beginning of term 4, teachers have provided instructional lessons in literacy with follow-up activities through Google Classroom. Feedback and feedforward were given to each student each week to help address their needs in literacy. The trend of mixed engagement continued.

Since returning to kura, we have continued to focus on the wellbeing of students first and foremost. We have done our best to do this whilst introducing students to literacy learning onsite. We have used Lisa Peacock (ESOL), teacher aides and release teachers to support some of these boys in the classroom. We have kept in touch with the whānau of boys who haven't returned or are continuing to be disengaged to check-in to see if there is anything we can do to help.

Unfortunately, a large number of these boys, along with other boys not included earlier in the year who have simply not engaged with school or engaged in school in a minimum way, will need continued support in literacy in 2022.

10/08/2021 - Week 3, Term 3

What has been working well?

- **Rm 23** - We have been using anchor books to inspire writing, this has really helped children of different writing abilities and enjoyment levels. This term we've tried writing one day and editing the next, it's really improved how much effort they put into their editing and recrafting. We've been talking about 'lazy writing', i.e. not using capital letters when you know they go the first time around - editing should be about making small 'fix-ups' not going back and having to add full stops and capital letters to every sentence, this should be done in the initial draft. **Byres** (new) is writing at Lvl1, is able to produce a few sentences with assistance, he confidently uses tools to help him spell. I am yet to see unassisted writing from him. The whole class is doing novel studies (split into groups), they are enjoying this so far. My 'lower' readers are reading The 26-Story Treehouse with me and this is really exciting them.
- **Rm 25** - Continue to make the focus real life, this seems to hook them in. We did the recipe for an innovator which most of the students enjoyed but it was also interesting to see how many of them struggled with this. Once we had written this they were able to publish them on their chromebooks and fully engaged. Writing around grammar specific focus. **Ryder** will pick and choose, some days he is great, others not interested.

- **Rm 27/29 -**

Been using minecraft to try and encourage those who are reluctant writers. Worked well with **Conrad** who barely writes did half a page of good quality writing. By using the program to be the inspiration for writing, the students had ownership on what they wanted to write and were engaged. Students did a recipe to be an innovator which students enjoyed. Students worked with the teachers and with the TA.

Ilia enjoyed the minecraft writing which has engaged him.

- **Rm 31/33 -**

We have used the recipe for an innovator lesson from Cerys and Carolyn. The target students found this really challenging. We took these students and broke them into two groups and created a shared piece of writing. Our boys who have struggled with the physicality of writing have been encouraged to use speech to text or we have allowed them to use chromebooks for their writing. For a writer like **Bray**, this has significantly increased his ability to get his ideas down. It also has helped our perfectionist boys who can't get past the fear of making mistakes.

Joshua attitude to writing has completely flipped. He now chooses writing over other subjects he prefers. Much less avoidance of literacy tasks.

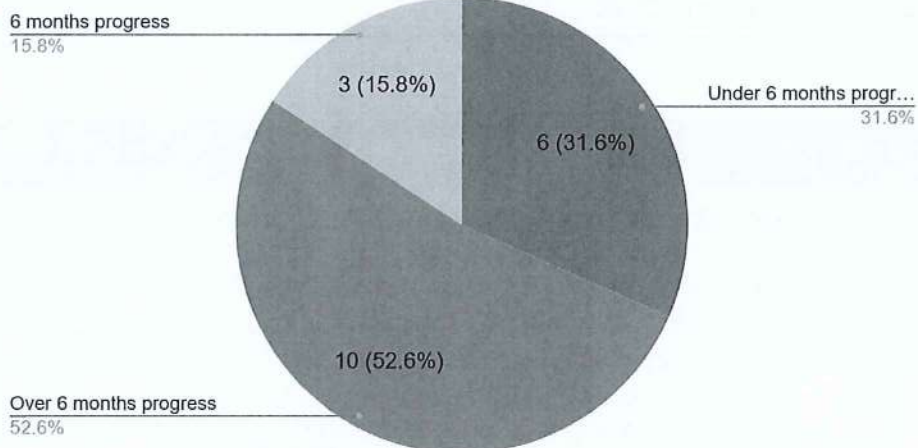
Mid-year learner progress/comment (Expected progress 6months minimum)

(For detailed mid year progress, follow the link in the left hand column)

Reading Term 1-2 Progress

(These 19 Year 4 boys were identified as working below in term 1 2021)

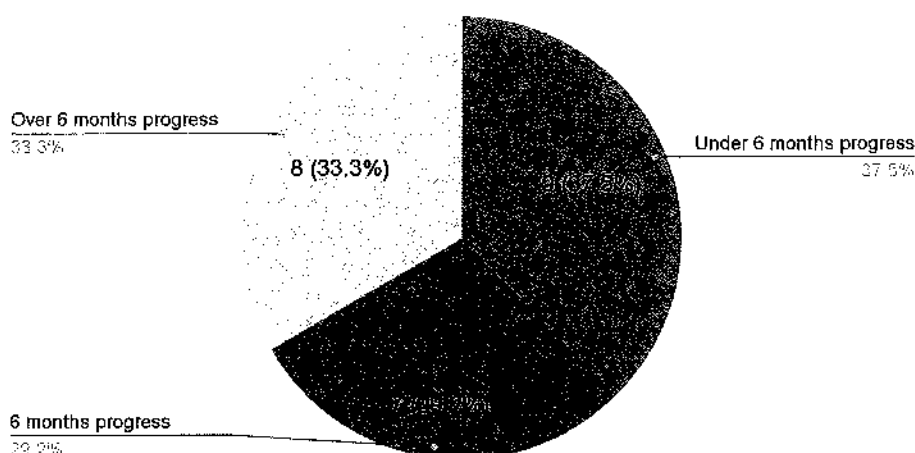
Literacy (Reading) Goal Focus Students Progress Pūkeko Whero



Writing Term 1-2 Progress

(These 24 Year 4 boys were identified as working towards in term 1 2021)

Literacy (Writing) Goal Focus Students Pūkeko Whero Mid-Year 2021



What are our next steps?

- **Rm 23** - Continue on with the 'session 1 - write, session 2 - edit and revise' plan. Focus on persuasive writing, but continue to weave in other genres to maintain engagement for those lower writers. During swimming, we'll do some free writing on chromebooks to see the effect that this has. Small focus group for phonics, to be taken during SSR. To encourage [REDACTED] to write more, we'll be doing more hands-on writing motivation.
- **Rm 25** - Introduce persuasive text and link this to the innovation genius inquiry topic. Create a step by step plan for the students to organise their project. Creating a Driving Question that is focused on the genius Project to create their pitch to share with the class. Will start using talk to text for those students who are struggling with their writing. Introduce Novel Study over the coming week as a focus during the next two weeks of swimming with activity related to these books. Nick is coming in this week to do Minecraft with the students and this is something I will incorporate into my programme to engage those reluctant writers.
- **Rm 27/29** - Developing persuasive skills that will fit in well with genius project. They will need to write a pitch for their idea, which they will need to learn how to present. Students will learn how to do things like a tournament planner in order to choose their favourite thing and the thing they hate the most. For our novel study students are in groups they have tasks around literacy circles which they learn skills around words, summarising, questioning, connecting etc. Students will be doing scientific and report-esque writing as part of the presentation for genius hour. Will start using talk to text more for those students that struggle to get work down. Students like [REDACTED]
- **Rm 31/33** - Working with students to look at persuasive text linked to inquiry topic of innovation. The students are working to understand questioning and



31 December 2021

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$12,392.71 (excluding GST). The funding was spent on participating in Swimming Lessons.

A handwritten signature in black ink, appearing to read 'Cameron Lockie'.

Cameron Lockie
Principal

**Profit & Loss
Silverdale School**

2022 Budget

Income

	Government Grants		
41013	BEH Funding	\$86,296.00	
41080	CoL Maintenance Allowance	\$1,000.00	
41008	ESOL Grant	\$155,000.00	
41015	Kiwi Sport	\$12,300.00	
41012	ORS Funding	\$0.00	
41010	Other MOE Grants	\$10,000.00	
41075	PB4L	\$0.00	
41014	RTL B Funding	\$8,000.00	
41070	Targeted At Risk Funding	\$2,165.00	
41018	TAPESA	\$17,000.00	
41022	Support CA	\$27,000.00	
41024	Intensive Early Support	\$10,465.00	
	Total Operations Grants	\$329,226.00	
	Operations Grants		
41001	Operations Grant	\$1,008,007.00	
	Total Operations Grants	\$1,008,007.00	
	Other MOE Grants		
41020	Use of Land and Buildings	\$1,700,000.00	
	Total Other MOE Grants	\$1,700,000.00	
	Teachers Salaries Grant		
41060	MOE Teachers Salaries	\$3,427,937.00	
	Total Teachers Salaries Grant	\$3,427,937.00	
	Other Grants		
41017	Oranga Tamariki	\$20,000.00	
41021	Variety	\$1,500.00	
41023	Max egrants	\$3,000.00	
	Total Other Grants	\$24,500.00	
	Total Government Grants	\$6,489,670.00	
	Investment Income		
41090	Interest Cheque Account	\$2,000.00	
41092	Interest Investments	\$15,000.00	
	Total Investment Income	\$17,000.00	
	Local Funds		
	Activities		

**Profit & Loss
Silverdale School**

2022 Budget

42044	Book Fair Income	\$5,000.00	
63810	Book Fair-Expenses	-\$5,000.00	
41528	Foreign Fees Income	\$0.00	
63850	Foreign Fees-Expenses	\$0.00	
41500	Hireage of School Facilities	\$3,500.00	
41501	Kelly Club	\$30,000.00	
41550	Travel Wise Income	\$500.00	
63806	Travel Wise Expenses	-\$500.00	
42137	Maths Wizz Income	\$8,000.00	
63755	Maths Wizz-Expenses	-\$8,000.00	
42147	Production Income	\$5,000.00	
63780	Production-Expense	-\$5,000.00	
42343	Reading Eggs - Income	\$5,000.00	
63756	Reading Eggs - Expense	-\$5,000.00	
42148	Resilience Project Income	\$9,000.00	
63781	Resilience Project - Expenses	-\$22,800.00	
42040	School Camp - Income	\$4,000.00	
63795	School Camp - Expenses	-\$4,000.00	
42046	School Reunion 150 Years - Income	\$10,000.00	
63846	School Reunion 150 Years - Expense	-\$10,000.00	
42332	Sport Activities - Income	\$4,000.00	
63785	Sport Activities - Expense	-\$4,000.00	
42325	Swimming - Income	\$35,000.00	
63777	Swimming - Expense	-\$35,000.00	
42336	Team Kiwi Income	\$8,000.00	
63789	Team Kiwi-Expense	-\$8,000.00	
42338	Team Pukeko Income	\$8,000.00	
63790	Team Pukeko-Expense	-\$8,000.00	
42334	Team Te ohanga Activities Income	\$8,000.00	
63787	Team Te ohanga Activities-Expense	-\$8,000.00	
42340	Team Tui Income	\$8,000.00	
63791	Team Tui-Expense	-\$8,000.00	
42333	Whole School Activity Income	\$8,000.00	
63786	Whole School Activity Expense	-\$8,000.00	
42330	Y6 Leavers-Income	\$900.00	
63784	Y6 Leavers-Expenses	-\$900.00	
	Total Activities	\$19,700.00	
	Fundraising		
41505	Donations - Parent	\$120,000.00	
41526	Donations - PTA	\$60,000.00	
41539	Fundraising Income	\$3,000.00	
	Fundraising Expenses	-\$1,000.00	
41530	Photolife Donations	\$3,500.00	

**Profit & Loss
Silverdale School**

2022 Budget

65800	Sundry Expenses	-\$2,000.00	
42010	Sundry Income	\$15,000.00	
	Total Fundraising	\$198,500.00	
	Trading Income		
63832	Hat Expenses	-\$900.00	
41532	Hat Income	\$900.00	
41524	Photocopy Income	\$100.00	
	Total Trading Income	\$100.00	
	Total Local Funds	\$218,300.00	
	Total Income	\$6,724,970.00	
	Gross Profit	\$6,724,970.00	
	Less Operating Expenses		
	Administration		
	Accounting and Audit Fee		
64200	Administration Accounting Fees	\$15,000.00	
64600	Audit Fee	\$10,000.00	
64602	Musac (Asset)	\$450.00	
64604	ToolKit	\$850.00	
64152	Xero	\$860.00	
	Total Accounting and Audit Fee	\$27,160.00	
	Board of Trustees		
64265	BOT Administration General Expense	\$15,000.00	
64255	BOT Attendance Fees	\$4,560.00	
64280	BOT Elections	\$8,000.00	
	Total Board of Trustees	\$27,560.00	
	Communication Expenses		
64102	Courier	\$50.00	
64105	Postage	\$250.00	
64130	Telecommunications	\$5,700.00	
	Total Communication Expenses	\$6,000.00	
	Consumables		
64170	Admin Stationery	\$6,000.00	
64236	Photocopier Paper	\$5,000.00	
64237	Photocopier Service	\$15,000.00	
	Total Consumables	\$26,000.00	

**Profit & Loss
Silverdale School**

2022 Budget

	Employee Benefits - Admin		
64500	Administration Salaries and Wages	\$85,225.00	
64505	Administration Travel	\$500.00	
63658	Salaries - Library/Resources	\$14,500.00	
63655	Salaries - Executive Office	\$79,000.00	
	Total Employee Benefits - Admin	\$179,225.00	
	Finance Lease		
64254	Interest Expense Leases	\$3,500.00	
	Total Finance Lease	\$3,500.00	
	Insurance		
64780	Insurance	\$12,000.00	
	Total Insurance	\$12,000.00	
	Operating Lease		
64234	Lease Computer - Insurance	\$0.00	
64232	Lease Laptops	\$1,000.00	
	Total Operating Lease	\$1,000.00	
	Other - Admin		
64100	Admin Advertising	\$500.00	
64226	DP Expenses 1	\$500.00	
64227	DP Expenses 2	\$500.00	
64229	DP Expenses 3	\$500.00	
64205	Bank Charges	\$200.00	
63750	First Aid	\$3,200.00	
64223	Gifts and Koha	\$1,000.00	
64050	Principals Appraisal	\$5,000.00	
64225	Principals Expenses	\$2,000.00	
64220	Prizes and Presentations	\$2,500.00	
64035	Staffroom Supplies	\$5,000.00	
63757	Police Checks	\$1,000.00	
	Total Other - Admin	\$21,900.00	
	Total Administration	\$304,345.00	
	Learning Resources		
	Employee Benefits		
64510	Accident Compensation Levy	\$2,800.00	
63661	Salaries - ACC Teachers	\$10,934.00	
63686	Salaries - Board Funded Staff Member	\$20,000.00	
63656	Salaries - ESOL	\$110,000.00	

**Profit & Loss
Silverdale School**

2022 Budget

63657	Salaries - Garden To Table	\$25,000.00	
63650	Salaries - MOE CFS	\$3,427,937.00	
63662	Salaries - Relievers Sick	\$90,000.00	
63654	Salaries - Teacher Aides	\$250,000.00	
63659	Salaries - Covid 19	\$6,500.00	
63663	Salaries - Travel Relievers Sick	\$500.00	
	Total Employee Benefits	\$3,943,671.00	
	Equipment and Repairs		
63860	R&M Computers	\$1,000.00	
63865	R&M Furniture and Equipment	\$1,000.00	
	Total Equipment and Repairs	\$2,000.00	
	General		
64230	Licences and Subscriptions	\$7,000.00	
	Total General	\$7,000.00	
	Information and Communication		
64151	AccessIT	\$1,300.00	
64160	StaffSync	\$2,500.00	
64155	E-Tap	\$8,740.00	
64150	ICT Consumables	\$3,000.00	
64156	ICT Hardware	\$3,500.00	
64158	IT Technician	\$25,000.00	
64168	Jamf	\$9,000.00	
64162	Kindo	\$500.00	
64167	Linewise	\$8,624.00	
64161	Pluto	\$1,400.00	
64159	School Docs	\$2,000.00	
64164	School Talk	\$11,000.00	
64166	SWISS	\$1,000.00	
64163	Vistab	\$2,000.00	
64154	Website Hosting / Kiwi Schools	\$2,800.00	
	Total Information and Communication	\$82,364.00	
	Library-Resource		
42135	Library - Lost Books	-\$700.00	
63600	Library Repairs/Consumables	\$1,000.00	
63615	Library Upgrade	\$1,000.00	
63602	Library Subscriptions	\$700.00	
63620	Resource Consumables	\$1,000.00	
	Total Library-Resource	\$3,000.00	
	Professional Development		
64028	COL Expense	\$2,000.00	

**Profit & Loss
Silverdale School**

2022 Budget

64022	Principal PD	\$5,000.00	
64025	Staff Development and Training	\$65,000.00	
64029	Staff Relievers Staff Development	\$18,000.00	
64027	Staff Scholarship	\$10,000.00	
64030	Staff Travel Rel SD	\$250.00	
	Total Professional Development	\$100,250.00	
	Teaching Resources		
63004	Art and Craft	\$8,750.00	
63001	Classroom Environment Development	\$1,500.00	
63013	Councilor	\$25,000.00	
63016	CRT	\$1,000.00	
63072	ESOL Expenses	\$5,000.00	
63025	Garden to Table	\$7,000.00	
63128	Health	\$3,000.00	
63402	Intensive Early Support	\$5,000.00	
63130	KERI Values Box	\$1,600.00	
63233	Kiwisport Expenses	\$11,000.00	
63164	Maori Culture	\$1,000.00	
63165	Maori - Specialist	\$3,500.00	
63190	Mathematics	\$13,000.00	
63204	Music General Expenses	\$2,500.00	
63243	Performing Arts	\$500.00	
63228	Physical Education/ Sport	\$3,700.00	
63072	Learning Through Play	\$20,000.00	
63191	Reading Jnr/Snr	\$20,000.00	
63411	Reception Room	\$210.00	
63368	Room 10 Materials	\$210.00	
63369	Room 11 Materials	\$210.00	
63370	Room 12 Materials	\$210.00	
63371	Room 14 Materials	\$0.00	
63372	Room 15 Materials	\$210.00	
63373	Room 16 Materials	\$210.00	
63374	Room 17 Materials	\$210.00	
63375	Room 18 Materials	\$210.00	
63376	Room 19 Materials	\$210.00	
63360	Room 2 Materials	\$210.00	
63377	Room 20 Materials	\$210.00	
63378	Room 21 Materials	\$210.00	
63379	Room 22 Materials	\$210.00	
63380	Room 23 Materials	\$210.00	
63381	Room 24 Materials	\$210.00	
63382	Room 25 Materials	\$210.00	
63383	Room 26 Materials	\$210.00	
63393	Room 27 Materials	\$210.00	

**Profit & Loss
Silverdale School**

2022 Budget

63395	Room 28 Materials	\$210.00	
63396	Room 29 Materials	\$210.00	
63410	Room 3 Materials	\$150.00	
63397	Room 30 Materials	\$210.00	
63398	Room 31 Materials	\$210.00	
63399	Room 32 Materials	\$210.00	
63400	Room 33 Materials	\$210.00	
63401	Room 34 Materials	\$210.00	
63385	Room 35 Materials	\$210.00	
63386	Room 36 Materials	\$210.00	
63387	Room 37 Materials	\$210.00	
63388	Room 38 Materials	\$210.00	
63389	Room 39 Materials	\$210.00	
63362	Room 4 Materials	\$210.00	
63390	Room 40 Materials	\$210.00	
63363	Room 5 Materials	\$210.00	
63364	Room 6 Materials	\$210.00	
63365	Room 7 Materials	\$210.00	
63366	Room 8 Materials	\$210.00	
63367	Room 9 Materials	\$210.00	
63403	Room NE Term 3	\$100.00	
63404	Room NE Term 4	\$50.00	
63196	RTLB	\$1,800.00	
63172	SB4L Expense	\$8,000.00	
63256	Science Expenses	\$1,200.00	
63272	Social Sciences	\$1,000.00	
63194	Special Programmes	\$12,000.00	
63344	Teaching Materials	\$3,500.00	
63405	Team Te Ohanga Materials	\$100.00	
63406	Team Kiwi Materials	\$100.00	
63407	Team Pukeko Materials	\$100.00	
63409	Team Tui Materials	\$100.00	
63356	Technology Expenses	\$2,000.00	
63358	Trees for Survival	\$1,000.00	
63359	UbD Curriculum Planning	\$7,320.00	
63081	Writing	\$6,000.00	
	Total Teaching Resources	\$185,340.00	
	Total Learning Resources	\$4,323,625.00	
	Property Management		
	Caretaking and Cleaning		
64800	Caretaker Cleaning Bin Hire	\$5,000.00	
64810	Caretaker Cleaning Contracts	\$60,500.00	

**Profit & Loss
Silverdale School**

2022 Budget

64900	Caretaker Wages	\$51,000.00	
64845	Caretaker-Cleaning Carpet Clean	\$4,500.00	
64847	Caretaker-Cleaning Roof Wash	\$4,500.00	
64822	Caretaking Materials	\$1,000.00	
64824	Caretaker - Holiday clean	\$3,000.00	
64820	Cleaning Materials	\$5,500.00	
64826	Covid19	\$2,000.00	
	Total Caretaking and Cleaning	\$137,000.00	
	Grounds		
64856	Grounds Environment Development	\$3,300.00	
64855	Grounds Mowing and Maintenance	\$2,000.00	
64870	Grounds R&M Equipment	\$2,000.00	
	Total Grounds	\$7,300.00	
	Heat Light and Water		
64760	Gas	\$3,000.00	
64768	Power	\$30,000.00	
64772	Water Rates	\$15,000.00	
	Total Heat Light and Water	\$48,000.00	
	Property Services		
64724	Building Security	\$17,000.00	
64726	Buildings Container Hire	\$1,500.00	
64720	Buildings Cyclical Maintenance	\$46,200.00	
64721	Buildings Repairs & Maintenance	\$20,000.00	
64771	Rates-Property	\$350.00	
64722	Use of Land and Buildings-Expense	\$1,700,000.00	
64742	Vandalism Cost of Reinstatement	\$900.00	
	Total Property Services	\$1,785,950.00	
	Total Property Management	\$1,978,250.00	
	Total Operating Expenses	\$6,606,220.00	
	Operating Profit	\$118,750.00	
	Non-operating Expenses		
	Depreciation	\$234,000.00	
	Total Non-operating Expenses	\$234,000.00	
	Net Profit	-\$115,250.00	

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

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The Auditor-General is the auditor of Silverdale School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 20, 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 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 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 arise from the Public Audit Act 2001.

Other information

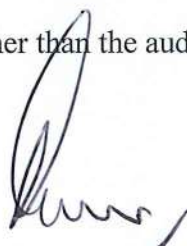
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

