

# REEFTON AREA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**School Directory**

**Ministry Number:** 496

**Principal:** Wayne Wright

**School Address:** 10 Victory Street, Reefton 7830

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# REEFTON AREA SCHOOL

Annual Report - For the year ended 31 December 2021

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Members of the Board
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7 - 18</u>	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport
	Independent Auditor's Report

# Reefton Area 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.

Aimee Thomson

Full Name of Presiding Member

DocuSigned by:  
*Aimee Thomson*  
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Signature of Presiding Member

26 May 2022

Date:

Wayne Wright

Full Name of Principal

DocuSigned by:  
*Wayne Wright*  
62F3DFD7CC2C43F...

Signature of Principal

26 May 2022

Date:

# Reefton Area School

## Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Aimee Thomson	Presiding Member	Elected	Sep 2022
Wayne Wright	Principal ex Officio		
Vicky Thomson	Parent Representative	Elected	Sep 2022
Rebekah Win	Parent Representative	Elected	Sep 2022
Cathy Gilsean	Parent Representative	Elected	Sep 2022
Mel Caddie	Parent Representative	Elected	Sep 2022
Anna Mitchell	Parent Representative	Elected	May 2021
Pat Lewis	Staff Representative	Elected	Sep 2022
Liv Richardson	Student Representative	Elected	Nov 2021
Jade Grant	Student Representative	Elected	Oct 2022
In Attendance Katie Thomson	Secretary		

# Reefton Area School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,835,983	2,517,921	2,717,606
Locally Raised Funds	3	88,079	110,500	63,949
Interest Income		7,431	5,000	9,952
Gain on Sale of Property, Plant and Equipment		1,442	1,000	-
		<u>2,932,935</u>	<u>2,634,421</u>	<u>2,791,507</u>
<b>Expenses</b>				
Locally Raised Funds	3	56,509	64,500	84,763
Learning Resources	4	1,829,013	1,878,835	1,684,812
Administration	5	185,305	74,350	63,595
Finance		1,509	-	1,056
Property	6	729,607	711,161	794,402
Depreciation	11	87,334	-	120,434
		<u>2,889,277</u>	<u>2,728,846</u>	<u>2,749,062</u>
<b>Net Surplus / (Deficit) for the year</b>		43,658	(94,425)	42,445
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>43,658</u>	<u>(94,425)</u>	<u>42,445</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.

# Reefton Area School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>	991,192	991,192	937,269
Total comprehensive revenue and expense for the year	43,658	(94,425)	42,445
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	11,478
<b>Equity at 31 December</b>	<b>1,034,850</b>	<b>896,767</b>	<b>991,192</b>
Retained Earnings	1,034,850	896,767	984,784
Reserves	-	-	6,408
<b>Equity at 31 December</b>	<b>1,034,850</b>	<b>896,767</b>	<b>991,192</b>

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.

# Reefton Area School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	587,099	107,448	166,873
Accounts Receivable	8	131,151	138,791	138,791
GST Receivable		-	8,811	8,811
Prepayments		1,874	-	-
Inventories	9	4,200	4,200	4,200
Investments	10	621,355	611,087	611,087
		<u>1,345,679</u>	<u>870,337</u>	<u>929,762</u>
<b>Current Liabilities</b>				
GST Payable		8,494	-	-
Accounts Payable	12	170,420	148,542	148,542
Revenue Received in Advance	13	9,817	-	-
Provision for Cyclical Maintenance	14	-	30,625	30,625
Finance Lease Liability	15	7,212	2,419	2,419
Funds held for Capital Works Projects	16	312,358	57,734	57,734
		<u>508,301</u>	<u>239,320</u>	<u>239,320</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>837,378</b>	<b>631,017</b>	<b>690,442</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	369,504	405,702	405,702
		<u>369,504</u>	<u>405,702</u>	<u>405,702</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	161,083	115,050	80,050
Finance Lease Liability	15	10,949	24,902	24,902
		<u>172,032</u>	<u>139,952</u>	<u>104,952</u>
<b>Net Assets</b>		<u><u>1,034,850</u></u>	<u><u>896,767</u></u>	<u><u>991,192</u></u>
<b>Equity</b>		<u><u>1,034,850</u></u>	<u><u>896,767</u></u>	<u><u>991,192</u></u>

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

# Reefton Area School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		976,993	665,358	754,437
Locally Raised Funds		96,050	110,500	65,129
Goods and Services Tax (net)		17,305	-	1,797
Payments to Employees		(360,422)	(396,633)	(302,132)
Payments to Suppliers		(506,999)	(444,650)	(335,000)
Interest Paid		-	-	(1,056)
Interest Received		10,423	5,000	13,523
Net cash from/(to) Operating Activities		233,350	(60,425)	196,698
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,442	1,000	-
Purchase of Property Plant & Equipment (and Intangibles)		(38,782)	-	(30,077)
Purchase of Investments		(10,268)	-	23,485
Net cash (to)/from Investing Activities		(47,608)	1,000	(6,592)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	11,479
Finance Lease Payments		(20,140)	-	(32,390)
Funds Administered on Behalf of Third Parties		254,624	-	55,882
Net cash from/(to) Financing Activities		234,484	-	34,971
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>420,226</b>	<b>(59,425)</b>	<b>225,077</b>
Cash and cash equivalents at the beginning of the year	7	166,873	166,873	(58,204)
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>587,099</b>	<b>107,448</b>	<b>166,873</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Reefton Area School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical Maintenance*

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

###### *Useful lives of property, plant and equipment*

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

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

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

### **1.3. 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

**1.8. 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.

**1.9. 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.

**1.10. Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

**1.11. 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.

### **1.12. 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.

### **1.13. Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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.

#### *Long-term employee entitlements*

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

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

### **1.14. Revenue Received in Advance**

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

### **1.15. 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.

### **1.16. 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.

### **1.17. Provision for Cyclical Maintenance**

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

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

### **1.18. 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, painting contract liability and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

### **1.19. 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.

**1.20. 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.

**1.21. Budget Figures**

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

**1.22. Services received in-kind**

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

**2. Government Grants**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	760,681	606,900	665,960
Teachers' Salaries Grants	1,446,659	1,446,660	1,394,093
Use of Land and Buildings Grants	433,361	433,361	541,618
Other MoE Grants	61,682	12,000	36,934
Healthy Lunches Income	115,216	-	-
Other Government Grants	18,384	19,000	79,001
	<u>2,835,983</u>	<u>2,517,921</u>	<u>2,717,606</u>

The School has not opted in to the donations scheme for this year.

**3. Locally Raised Funds**

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	17,627	30,500	3,880
Fees for Extra Curricular Activities	21,523	21,500	10,113
Trading	6,993	7,500	7,394
Fundraising & Community Grants	2,000	1,000	-
Other Revenue	39,936	50,000	42,562
	<u>88,079</u>	<u>110,500</u>	<u>63,949</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	32,628	36,500	51,461
Trading	5,965	7,500	12,580
Other Locally Raised Funds Expenditure	17,916	20,500	20,722
	<u>56,509</u>	<u>64,500</u>	<u>84,763</u>
	<u>31,570</u>	<u>46,000</u>	<u>(20,814)</u>

*Surplus / (Deficit) for the year Locally raised funds*

**4. Learning Resources**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	101,714	186,400	106,908
Equipment Repairs	803	1,500	2,434
Library Resources	1,137	6,500	2,191
Employee Benefits - Salaries	1,711,963	1,666,735	1,566,728
Staff Development	13,396	17,700	6,551
	<u>1,829,013</u>	<u>1,878,835</u>	<u>1,684,812</u>

**5. Administration**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	10,006	6,500	11,298
Board Fees	1,615	3,500	-
Board Expenses	1,799	5,000	1,848
Communication	3,114	3,950	3,981
Consumables	3,872	4,600	1,167
Operating Lease	1,632	-	-
Healthy Lunches Expenses	104,141	-	-
Other	9,982	7,700	2,084
Employee Benefits - Salaries	38,461	36,100	36,239
Insurance	1,737	-	-
Service Providers, Contractors and Consultancy	8,946	7,000	6,978
	<u>185,305</u>	<u>74,350</u>	<u>63,595</u>

**6. Property**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,842	8,900	9,451
Consultancy and Contract Services	53,521	-	-
Cyclical Maintenance Provision	50,408	35,000	27,377
Grounds	8,979	14,000	12,739
Heat, Light and Water	65,238	51,500	62,487
Rates	1,711	1,600	1,258
Repairs and Maintenance	34,664	53,800	44,119
Use of Land and Buildings	433,361	433,361	541,618
Employee Benefits - Salaries	74,883	113,000	95,353
	<u>729,607</u>	<u>711,161</u>	<u>794,402</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

**7. Cash and Cash Equivalents**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	587,099	107,448	166,873
Cash and cash equivalents for Statement of Cash Flows	<u>587,099</u>	<u>107,448</u>	<u>166,873</u>

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

Of the \$587,099 Cash and Cash Equivalents, \$312,358 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

**8. Accounts Receivable**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,266	3,420	3,420
Interest Receivable	1,668	4,660	4,660
Banking Staffing Underuse	-	27,458	27,458
Teacher Salaries Grant Receivable	124,217	103,253	103,253
	<u>131,151</u>	<u>138,791</u>	<u>138,791</u>
Receivables from Exchange Transactions	6,934	8,080	8,080
Receivables from Non-Exchange Transactions	124,217	130,711	130,711
	<u>131,151</u>	<u>138,791</u>	<u>138,791</u>

**9. Inventories**

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	500	500	500
School Uniforms	3,700	3,700	3,700
	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>

**10. Investments**

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	621,355	611,087	611,087
Total Investments	<u>621,355</u>	<u>611,087</u>	<u>611,087</u>

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2021</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	218,366	-	-	-	(8,778)	209,588
Furniture and Equipment	120,755	30,906	-	-	(35,450)	116,211
Information and Communication Technology	27,031	5,694	-	-	(18,484)	14,241
Motor Vehicles	6	-	-	-	(6)	-
Leased Assets	20,821	12,354	-	-	(17,644)	15,531
Library Resources	18,723	2,182	-	-	(6,972)	13,933
<b>Balance at 31 December 2021</b>	<b>405,702</b>	<b>51,136</b>	<b>-</b>	<b>-</b>	<b>(87,334)</b>	<b>369,504</b>

The net carrying value of equipment held under a finance lease is \$15,531 (2020: \$20,821)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	318,771	(109,183)	209,588	318,771	(100,405)	218,366
Furniture and Equipment	579,534	(463,323)	116,211	549,316	(428,561)	120,755
Information and Communication Technology	301,067	(286,826)	14,241	295,373	(268,342)	27,031
Motor Vehicles	109,758	(109,758)	-	109,758	(109,752)	6
Textbooks	688	(688)	-	-	-	-
Leased Assets	191,206	(175,675)	15,531	178,852	(158,031)	20,821
Library Resources	55,776	(41,843)	13,933	53,594	(34,871)	18,723
<b>Balance at 31 December</b>	<b>1,556,800</b>	<b>(1,187,296)</b>	<b>369,504</b>	<b>1,505,664</b>	<b>(1,099,962)</b>	<b>405,702</b>

**12. Accounts Payable**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	12,440	34,080	34,080
Accruals	7,720	-	-
Employee Entitlements - Salaries	139,092	103,253	103,253
Employee Entitlements - Leave Accrual	11,168	11,209	11,209
	<u>170,420</u>	<u>148,542</u>	<u>148,542</u>
Payables for Exchange Transactions	170,420	148,542	148,542
	<u>170,420</u>	<u>148,542</u>	<u>148,542</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other Revenue in Advance	9,817	-	-
	<u>9,817</u>	<u>-</u>	<u>-</u>

**14. Provision for Cyclical Maintenance**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	110,675	110,675	86,298
Increase/ (decrease) to the Provision During the Year	50,408	35,000	27,377
Use of the Provision During the Year	-	-	(3,000)
Provision at the End of the Year	<u>161,083</u>	<u>145,675</u>	<u>110,675</u>
Cyclical Maintenance - Current	-	30,625	30,625
Cyclical Maintenance - Term	161,083	115,050	80,050
	<u>161,083</u>	<u>145,675</u>	<u>110,675</u>

**15. Finance Lease Liability**

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
No Later than One Year	\$ 8,385	\$ 2,419	\$ 2,419
Later than One Year and no Later than Five Years	11,782	24,902	24,902
Future Finance Charges	(2,006)	-	-
	<u>18,161</u>	<u>27,321</u>	<u>27,321</u>
<b>Represented by:</b>			
Finance lease liability - Current	7,212	2,419	2,419
Finance lease liability - Term	10,949	24,902	24,902
	<u>18,161</u>	<u>27,321</u>	<u>27,321</u>

**16. Funds Held for Capital Works Projects**

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

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Boiler Grant	57,734	-	(47,631)	-	10,103
C Block Refurbishment	-	111,856	(6,041)	-	105,815
Site Facilities Upgrade-Caretaker facility,shed	-	91,784	(9,337)	-	82,447
Kitchen Joinery, Floorcoverings & New HWC's	-	36,000	(22,007)	-	13,993
Block A - Subsidence,Doors,Cladding ..	-	80,000	-	-	80,000
Heating Upgrade	-	20,000	-	-	20,000
Totals	<u>57,734</u>	<u>339,640</u>	<u>(85,016)</u>	<u>-</u>	<u>312,358</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education

312,358

312,358

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Boiler Grant	-	111,382	(53,648)	-	57,734
MOE Gym Changing Rooms	1,852	-	(1,852)	-	-
Totals	<u>1,852</u>	<u>111,382</u>	<u>(55,500)</u>	<u>-</u>	<u>57,734</u>

**17. Related Party Transactions**

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

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

**18. Remuneration***Key management personnel compensation*

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principal.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	1,615	2,305
<i>Leadership Team</i>		
Remuneration	306,007	302,822
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	307,622	305,127

There are eight members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. 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*

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	150 - 160	150 - 160
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	0 - 0	0 - 0

*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	1.00	2.00
110 -120	2.00	1.00
120 - 130	1.00	1.00
	4.00	4.00

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

**19. Compensation and Other Benefits Upon Leaving**

The total value of compensation or other benefits paid or payable to persons who ceased to be 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 boards, through payroll service provider Education Payroll Limited.

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

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

**21. Commitments****(a) Capital Commitments**

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The Boiler Project is continuing in 2022, which will be fully funded by the Ministry of Education. \$111,382 has been received of which \$101,279 has been spent on the project to date; and

(b) \$136,713 contract for Block C Carpet, Pin board Replacement, Leaky Bay Window replacement to be completed in 2022, which will be fully funded by the Ministry of Education. \$111,856 has been received of which \$6,041 has been spent on the project to date; and

(c) \$112,266 contract for SIP Block H Upgrade and New Vehicle Shed to be completed in 2022, which will be fully funded by the Ministry of Education. \$91,784 has been received of which \$9,337 has been spent on the project to date; and

(d) \$40,000 contract for AMS Block D Kitchen Joinery Upgrade & Block G Electric Water Heater Replacement to be completed in 2022, which will be fully funded by the Ministry of Education. \$36,000 has been received of which \$22,007 has been spent on the project to date; and

(e) \$100,000 was received in November for two projects, there is no expenditure in the projects to date.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$57,734)

**(b) Operating Commitments**

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: nil)

**22. Financial Instruments**

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

**Financial assets measured at amortised cost**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	587,099	107,448	166,873
Receivables	131,151	138,791	138,791
Investments - Term Deposits	621,355	611,087	611,087
Total Financial assets measured at amortised cost	<u>1,339,605</u>	<u>857,326</u>	<u>916,751</u>

**Financial liabilities measured at amortised cost**

Payables	170,420	148,542	148,542
Finance Leases	18,161	27,321	27,321
Total Financial liabilities measured at amortised Cost	<u>188,581</u>	<u>175,863</u>	<u>175,863</u>

**23. Events After Balance Date**

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

**24. Comparatives**

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

## **25. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

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

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

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

### **Impact on operations**

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

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

### **Reduction in locally raised funds**

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

### **Increased Remote learning additional costs**

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

## **26. New Service Provider**

Reefton Area School changed financial service provider in 2021 and, due to this change, some prior year figures may not be directly comparable.

## Reefton Area School: Target Setting: Target 1 Reading 2021

<b>Focus</b>	<b>Reading</b>
<b>Strategic Goals</b>	<p>All learners make progress to achieve their goals</p> <p>All learners are active seekers, users and creators of knowledge.</p> <p>Engaging families/whānau and the wider community to support positive student learning outcomes.</p>
<b>Annual Objectives for 2021</b>	<p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations.</p> <p>Students develop into self-managing, self-regulated learners.</p> <p>Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.</p> <p>All members of our school community have opportunities to work in partnership with the school to support student learning and achievement.</p>
<b>Rationale</b>	<p>Reefton Area School is part of the Top of the South Island Kāhui Ako. A challenge area had been identified that targeted reading curriculum expectations after one year at school. Achievement data from 2018 -2020 indicates that the achievement levels in the first two years at school required further attention, intervention, monitoring and support. Year 1, Year 2 and Year 3 student cohorts will be the focus for support.</p>
<b>Baseline Data 2020</b>	<p>7/12 of our Year 1 students were reading at or above the expected curriculum level after 1 year at school.</p> <p>1/3 of our Year 2 students were reading at or above the expected curriculum level after 2 years at school.</p> <p>2/4 of our Year 3 students were reading at or above the expected curriculum level after 3 years at school.</p> <p>Of the 15 students who were here at RAS at the end of 2019 who were below the curriculum expectation and were still here at the end of 2020, four (26%) made accelerated progress and are now achieving at the expected curriculum level.</p> <p>Two students who were well-below the expected level made at least one year's progress – one has ORS funding and one received RTLB support.</p>
<b>Targets 2021</b>	<p><b>Target 1</b></p> <p>85% of our students will be at or above the reading curriculum expectation after 2 years at school.</p> <p>All students below the curriculum expectation will make accelerated progress.</p> <p>All students well below the curriculum expectation will make at least one years-progress.</p>
<b>Outcomes</b>	<p>After 2 years of school 50% of our students were at or above the reading curriculum expectation.</p> <p>There were 16 students in years 2-10 reading below curriculum expectation at the end of 2020. Three left RAS during 2021. Three did not make expected progress and are now reading well below curriculum expectation. Ten have made expected progress and remain below the reading curriculum expectation. One student was reading well-below the curriculum expectation . This student has made one year's progress.</p>

## Reefton Area School: Target Setting: Target 1 Reading 2021

Actions to Achieve Targets What are we doing?	Led By Who is leading the work?	Budget Is there a cost?	Timeframe When will the work be completed?	Progress Are we on track to meet the target?
Workshops for parents/ family/ whānau to support children's reading achievement.	Literacy Lead Teacher	Reading Together Resources	T.2 T.3	Workshops have not happened. School wide events interfered with the Reading Together Programme.
Dialogue is to be maintained with early childhood providers in the Kāhui Ako on effective literacy practice.	Deputy Principal Principal	Nil	T.4 Ongoing	The school has committed to a Kāhui Ako Literacy professional learning programme. Literacy leads have undertaken preliminary work on the delivery of this.
Ensure up-to-date and accurate information is gathered on learners on entry to school	Deputy Principal	Nil	T.4 Ongoing	The Tier 2 PB4L "Newcomers" initiative has been partially implemented. Often new arrivals have come into the school without accurate achievement information being available.
Maintain the resourcing and investment for Reading Recovery	Literacy Lead Teacher SENCO	Budget	T.1 Ongoing	The investment has been maintained.
Provide teacher staffing to work with groups of target students in literacy.	Literacy Lead Teacher	Staffing	T.1 Ongoing	0.6 fte has been made available for the implementation of reading recovery and targeted support.
Maintain the special needs delivery systems	SENCO	Budget	T.1 Ongoing	The special needs systems are operating effectively under the leadership of the SENCO
Explore play-based learning programmes for students who display learning developmental delay.	Deputy Principal SENCO	Nil	Term 2	Play-based learning programmes have been operating for students displaying learning developmental delay.
Specific students will be targeted in class programmes. These will be students who have moved from "at" to "below" or "below" to "well-below" in their expected curriculum levels in reading.	Literacy Lead Teacher SENCO	Nil	Term 3 Ongoing	Specific target students have been identified. Regular monitoring of these students has occurred.

## Reefton Area School: Target Setting: Target 1 Reading 2021

## Analysis of Variance

Analysis of Variance		Reasons for the Variance (Why did it happen?)		Evaluation (Where to next?)	
Actions (What did we do?)		Outcomes (What Happened?)		Reasons for the Variance (Why did it happen?)	
Workshops for parents/ family/ whānau to support children's reading achievement.	Workshops have not happened. School wide events interfered with the Reading Together Programme.	Gatherings of parents and caregivers have been discouraged through 2021.	The Read Together programme is to be re-established		
Dialogue is to be maintained with early childhood providers in the Kāhui Ako on effective literacy practice	The school has committed to a Kāhui Ako literacy professional learning programme. Literacy leads have undertaken preliminary work on the delivery of this.	Professional learning development funding has been made available to the Kāhui Ako. The literacy focus will be aimed at assess to learn capabilities.	The school fully engages in the literacy development. The literacy lead teacher oversees the development in the kura. The school meets the agreed expectations for the development.		
Ensure up-to-date and accurate information is gathered on learners on entry to school	The Tier 2 PB4L "Newcomers" initiative has been partially implemented. Often new arrivals have come into the school without accurate achievement information being available.	The "busyness" of the school has meant time was not available to implement the newcomers strategy.	The 'Newcomers' strategy needs to be a high priority. Staffing needs to be assigned to ensure this happens with fidelity. This should be assigned to the leadership team at school.		
Maintain the resourcing and investment for Reading Recovery	The investment has been maintained.	The need for effective reading recovery programmes remains in the school.	Reading recovery resourcing and investment is to be maintained.		
Provide teacher staffing to work with groups of target students in literacy.	0.6 fte has been made available for the implementation of reading recovery and targeted support.	The literacy expertise of the reading recovery teacher has been used to target identified students. This has been effective practice.	Targeted support for individuals and small groups of students is to be maintained.		
Maintain the special needs delivery systems	The special needs systems are operating effectively under the leadership of the SENCO	Our SENCO is a well-trained and effective practitioner.	Ensure rigorous application of special need systems occurs.		

## Reefton Area School: Target Setting: Target 1 Reading 2021

<p>Explore play-based learning programmes for students who display learning developmental delay.</p>	<p>Play-based learning programmes have been operating for students displaying learning development delay.</p>	<p>An evaluation of literacy practices in junior classes is required to ensure a balanced literacy programme is happening.</p>	<p>Ongoing monitoring and supervision of literacy programmes is carried out by the literacy lead teacher.</p>
<p>Specific students will be targeted in class programmes. These will be students who have moved from "at" to "below" or "below" to "well- below" in their expected curriculum levels in reading.</p>	<p>Specific target students have been identified. Regular monitoring of these students has occurred.</p>	<p>Monitoring systems have been applied rigorously.</p>	<p>The timely monitoring of target students is to be maintained. Data collection systems need to be strengthened. Variability of teacher assessments need to be addressed. Reporting of achievement systems need to be enhanced.</p>

### Recommendations / Planning for Next Year

A priority for Reefton Area School is to extend the target group to include Year 3 students. The achievement of the year 3 cohort requires attention. The Read Together programme is to be re-established when the Covid-19 traffic light system allows. The school will fully engage in the TOSI Kāhui Ako literacy development. The literacy lead teacher will oversee the development in our kura. The school will meet the agreed expectations for this development. The 'Newcomers' strategy needs to be a high priority. Staffing needs to be assigned to ensure this happens with fidelity. This should be assigned to the leadership team at school. Reading recovery resourcing and investment is to be maintained. Targeted support for individuals and small groups of students is to be maintained. The rigorous application of special need's systems is required. Ongoing monitoring and supervision of literacy programmes is to be carried out by the literacy lead teacher. The timely monitoring of target students is to be maintained. Data collection systems need to be strengthened. It is suggested that accurate achievement levels are confirmed prior to 3-way conferences, updated mid-year and at the end of the school year. The variability of teacher assessments needs to be addressed. Reporting to parents of achievement information needs to be enhanced including the use of the parent data portal. There is a clear link between achievement levels and attendance levels. Strengthening attendance procedures is a requirement for the school.

## Reefton Area School: Target Setting: Target 2 Writing 2021

<p><b>Focus</b></p> <p><b>Strategic Goals</b></p> <p><b>Annual Objectives for 2021</b></p> <p><b>Rationale</b></p> <p><b>Baseline Data 2020</b></p> <p><b>Targets 2021</b></p>	<p><b>Writing</b></p> <p>All learners make progress to achieve their goals  All learners are active seekers, users and creators of knowledge.  Engaging families/whānau and the wider community to support positive student learning outcomes.</p> <p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations.  Students develop into self-managing, self-regulated learners.  Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.  All members of our school community have opportunities to work in partnership with the school to support student learning and achievement.</p> <p>Reefton Area School is part of the Top of the South Island Kahui Ako. A challenge area had been identified that targeted writing achievement for Māori and boys from Year 1-10. The goal was to increase writing achievement at/above curriculum expectations to 85%. Achievement levels at Reefton Area School still remain below this threshold.</p> <p>39/60 (65%) of Year 1-10 male students were at or above writing curriculum expectations.  17/26 (65%) of Year 1-10 Māori students were at or above writing curriculum expectations.  In comparison 52/63 (83%) of female students were at or above writing curriculum expectations.</p> <p>There were 24 target students in Year 2-10 at the start of 2020 – 19 male (79%), 5 female (21%) 7 Māori (29%) There were two students who were working below the expected curriculum level at the start of 2020. Five target students left RAS during the year.</p> <ul style="list-style-type: none"> <li>• 7 of the 19 remaining target students made accelerated progress and are now achieving at the expected curriculum level.</li> <li>• 11 of the 19 remaining target students made expected progress, however they remain below the expected curriculum level.</li> <li>• 1 of the 19 remaining target students did not make the expected progress and is now well-below the expected curriculum level.</li> </ul> <p>Target 2 70% of our Year 1-10 male students will be at or above writing curriculum level expectations.  70% of our Year 1-10 Māori students will be at or above writing curriculum level expectations.  All Māori and male students below expectations will make accelerated progress of more than one-year progress.  All Māori and male students well below the standard will make at least one-year progress.</p>
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## Reefton Area School: Target Setting: Target 2 Writing 2021

### Outcome

34/60 (57%) of Year 1-10 male students are at or above writing curriculum expectations.  
 20/27 (67%) of Year 1-10 Māori students are at or above writing curriculum expectations.  
 There were 19/22 target students in Years 2-10 still at RAS at the end of 2021, 13 male (68%), 6 female (32%), 6 Māori (32%)  
 Two students identified as working below the expected curriculum level are neither male or Māori.  
 7 of the 19 remaining target students made accelerated progress and are now achieving at the expected curriculum level.  
 8 of the 19 remaining target students made expected progress, however they remain below the expected curriculum level.  
 4 of the 19 remaining target students did not make the expected progress and are now well-below the expected curriculum level.  
 There were two male students well-below the expected curriculum expectations in writing. One has made accelerated progress and is now working below the expected curriculum level. One has made at least one year's progress but this student remains well-below the writing curriculum expectations.

### Actions to Achieve Targets

What are we doing?

Ongoing monitoring of students below the expected curriculum level in writing. Termly tracking system to be maintained. Targeted students will be the basis for teaching as inquiry practice.

Parents, family and whānau will be involved in goal setting processes for target students

Literacy working walls will be an essential component of literacy programmes in classrooms.

An emphasis on effective feedback strategies will feature in learning programmes and in observations of classroom practice.

### Led By

Who is leading the work?

Literacy lead teacher.

Leadership Team

Literacy lead teacher

Literacy lead teacher

### Budget

Is there a cost?

Nil

Nil

PLD

PLD

### Timeframe

When will the work be completed?

Termly  
Term 4

Termly  
Term 1  
Term 3

Term 1

Term 2

### Progress

Are we on track to meet the target?

The monitoring systems have been maintained effectively. Target students are the basis for teaching as inquiry practice.

Parents and caregivers were initially involved in goal setting processes. There was variability in the follow up with caregivers.

There was variability in the usefulness of literacy working walls across different class settings.

Assess to learn strategies are in place in most settings. Classroom observations indicate there is variability of practice.

## Reefton Area School: Target Setting: Target 2 Writing 2021

Horizontal and vertical moderation practices will continue for OTJs in writing. Across cluster moderation will occur.	Leadership Team	Nil	Term 2/4	Horizontal and vertical moderation practices were in place. Across cluster moderation began in T.3 2021
Progressions and the expectations for teaching spelling will be reinforced through professional learning programmes	Literacy lead teacher	PLD	Term 3	Spelling progressions were deferred through school wide interruptions.
Achievement data is analyzed so strategies can be put into place to make a difference for students who are not making expected progress.	Senior Management Team	Nil	End of Term 2	There was termly examination of achievement data through monitoring meetings with Year 2-10 staff.
Across cluster collaboration of writing lead teachers is established.	Literacy Lead Teacher.	PD Budget	End of Term 2	Cluster established.
PLD support provided for engaging male writers.	Literacy Lead Teacher.	PD Budget	End of Term 3	In school PLD support was provided for engaging male writers.
PLD support is provided to explore "primary phonics" for those students who require it. - Yolanda Soryl	Literacy Lead Teacher.	PD Budget	End of Term 1	Two staff members attended a primary phonics session with Yolanda Soryl.
Professional learning groups will be used to support student writing achievement.	PLG Team Leaders. Literacy Lead teacher	Meeting schedule	End of Term 3	PLGs were used effectively to support student writing achievement.

## Reefton Area School: Target Setting: Target 2 Writing 2021

Analysis of Variance		Outcomes (What Happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
Actions (What did we do?)				
Ongoing monitoring of students below the expected curriculum level in writing. Termly tracking system to be maintained. Targeted students will be the basis for teaching as inquiry practice.	The monitoring systems have been maintained effectively. Target students are the basis for teaching as inquiry practice.	This is embedded in school wide processes. Target students form the basis of teaching as inquiry practice across the school.	Student monitoring practices are to be maintained.	
Parents, family and whānau will be involved in goal setting processes for target students.	Parents and caregivers were initially involved in goal setting processes. There was variability in the follow up with caregivers.	Initial work was carried out through 3-way conferences. Interruptions to the school year meant for some students the follow up didn't happen.	Goal setting processes for students not achieving at curriculum expectation levels are to be rigorous.	
Literacy working walls will be an essential component of literacy programmes in classrooms.	There was variability in the usefulness of literacy working walls across different class settings.	New staff have not had the background development to support this initiative.	PLGs are to be used to develop and maintain literacy working walls for Year 1-10 students.	
An emphasis on effective feedback strategies will feature in learning programmes and in observations of classroom practice.	Assess to learn strategies are in place in most settings. Classroom observations indicate there is variability of practice.	New staff have not had the background development to support this initiative.	The school undertakes PLD support for assess to learn strategies. This is to be delivered through the Kāhui Ako writing achievement initiative.	
Horizontal and vertical moderation practices will continue for OTJs in writing. Across cluster moderation will occur.	Horizontal and vertical moderation practices were in place. Across cluster moderation began in T.3 2021	Practices are well established in the school setting.	Across cluster moderation is to be supported. Curriculum expectations are to be reviewed internally.	
Progressions and the expectations for teaching spelling will be reinforced through professional learning programmes.	Spelling progressions were deferred through school wide interruptions.	School PLD priorities were adjusted in response to COVID-19 Level interruptions.	Progressions and the expectations for teaching spelling will be a priority for development in 2022	
Achievement data is analyzed so	There was termly examination of	Professional content knowledge is	Achievement data is to be regularly	

## Reefton Area School: Target Setting: Target 2 Writing 2021

strategies can be put into place to make a difference for students who are not making expected progress.	achievement data through monitoring meetings with Year 2-10 staff.	variable. Ongoing conversations in professional learning groups / syndicates will be beneficial.	analyzed through monitoring meetings, PLGs and syndicate meetings.
Across cluster collaboration of writing lead teachers is established.	Cluster established.	This has been a focus for the Top of the South Kāhui Ako.	The Top of the South Kāhui Ako lead teacher collaboration is to be fully supported.
PLD support provided for engaging male writers.	In school PLD support was provided for engaging male writers.	Writing development was successfully carried out through Terms 1 and 2.	Targeted support for male writers is to be a priority for development.
PLD support is provided to explore "primary phonics" for those students who require it.	Two staff members attended a primary phonics session with Yolanda Soryl.	Upskilling in primary phonics added to professional content knowledge of staff	The development of a "balanced" classroom literacy programme is to be a priority for development.
Professional learning groups will be used to support student writing achievement.	PLGs were used effectively to support student writing achievement.	PLGs provide the informal support staff require to try new ideas.	Professional learning groups will remain a strong feature of support for staff members.

### Recommendations / Planning for Next Year

Student monitoring practices are to be maintained. This will involve termly conversations between the literacy lead teacher and individual staff members Year 2-10

Goal setting processes for students not achieving at curriculum expectation levels are to be rigorous. Parent and caregiver input is to be encouraged.

PLGs are to be used to develop and maintain literacy working walls for Year 1-10 students. Expectations will be clearly set out and documented.

The school undertakes PLD support for assess to learn strategies. This is to be delivered through the Kāhui Ako writing achievement initiative.

Across cluster moderation is to be supported. Targeted support for male writers is to be a priority for development.

Professional learning groups will remain a strong feature of support for staff members. Achievement data is to be regularly analyzed through monitoring meetings, PLGs and syndicate meetings.

The Top of the South Kāhui Ako lead teacher collaboration is to be fully supported.

The development of a "balanced" classroom literacy programme is to be a priority for development. Curriculum expectations are to be reviewed internally. Progressions and the expectations for teaching spelling will be a priority for development in 2022

## Reefton Area School: Target Setting: Target 3 Mathematics 2021

<p><b>Focus</b></p> <p><b>Strategic Goals</b></p> <p><b>Annual Objectives for 2021</b></p> <p><b>Rationale</b></p> <p><b>Baseline Data 2020</b></p> <p><b>Targets 2021</b></p> <p><b>Outcome</b></p>	<p><b>Mathematics</b></p> <p>All learners make progress to achieve their goals All learners are active seekers, users and creators of knowledge. Engaging families/whānau and the wider community to support positive student learning outcomes.</p> <p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations. Students develop into self-managing, self-regulated learners. Effective teaching strategies and learning opportunities are used to engage learners and enrich learning. All members of our school community have opportunities to work in partnership with the school to support student learning and achievement.</p> <p>Reefton Area School is part of the Top of the South Island Kāhui Ako. A challenge area was identified that targeted Mathematics achievement in Year 4-8. The target was to improve mathematics achievement to 85% at or above curriculum level expectations. Although significant gains had been made, the achievement of Reefton Area School students remained below the Kāhui Ako target. Achievement in 2020 dipped to just 63% of Year 1-10 students at or above curriculum level expectations.</p> <p>77/123 (63%) of Year 1-10 students were at or above curriculum level expectation 16/26 (62%) of Year 1-10 Māori students were at or above curriculum level expectation 37/60 (62%) of Year 1-10 male students were at or above curriculum level expectation 40/63 (64%) of Year 1-10 female students were at or above curriculum level expectation</p> <p>Target 3 There will be a 10% improvement in students being at or above curriculum level expectation in mathematics and statistics in Year 3 to Year 8. That is a shift from 63% to 70% at or above curriculum level expectation. All students will make a minimum of one-year progress in those cohorts. All students below the expected level will make accelerated progress. Students well-below in mathematics will meet their ITP goals.</p> <p>41 of the 71 students in Year 3 to Year 8 are at or above the curriculum expectation in mathematics and statistics (57%) 55 of the 71 students in Year 3 to Year 8 were at Reefton Area School at the end of 2020 and the end of 2021 34/55 (62%) made a minimum of one year's progress. 9/55 (16%) made accelerated progress. 12/55 (22%) made less than the expected progress in the year.</p> <p>There were 32 students in Years 2-10 working below the expected level at the start of 2021. Three of these students left RAS during 2021. Of the remaining 29:</p>
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## Reefton Area School: Target Setting: Target 3 Mathematics 2021

<p>10/29 (35%) made accelerated progress and are now operating at the expected curriculum level. 16/29 (55%) made the expected progress and remain below the expected curriculum level. 3/29 (10%) made less than one year's progress and are now working well-below the expected curriculum level.</p> <p>Three students from Years 2-10 were identified as well-below curriculum expectation in mathematics at the end of 2020. Two of these students have made accelerated progress and are now working below the expected curriculum expectation. They have also met all their ITP goals. The third student has met most of their ITP goals.</p>
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Actions to Achieve Targets <i>What are we doing?</i>	Led By <i>Who is leading the work?</i>	Budget <i>Is there a cost?</i>	Timeframe <i>When will the work be completed?</i>	Progress <i>Are we on track to meet the target?</i>
Collaboration of numeracy/ mathematics lead teachers across the TOSI Kāhui Ako community of learners.	Maths / Numeracy Lead teachers	PLD / Cluster Budget	Term 2 Ongoing	There wasn't any collaboration between math's lead teachers through 2022. This wasn't a priority for the cluster.
Workshops / open day opportunities are provided for parents/ family/ whānau to support children's mathematics achievement.	Maths / Numeracy Lead teachers	Nil	Term 3	Circumstances prevented workshops and open days for parents and caregivers. This was a result to disruptions through 2021.
Implement the procedure for assessing curriculum level expectations. Across school's moderation to ensure OTJ consistency.	Maths / Numeracy Lead teachers	PLD / Cluster Budget	Term 2	The procedure for assessing curriculum expectation is in place. Across school moderation practices were disrupted. There is variability in assessing curriculum level expectations.
Ongoing monitoring of students below the expected curriculum level in mathematics. Termly tracking system to be maintained. Targeted students will be the basis of teaching as inquiry projects.	Senior management team. Numeracy Lead Teachers	Nil	Term 3	The monitoring system is embedded. Termly updates on target students are given to the Board of Trustees. Target students form the basis of teaching as inquiry projects.
Overviews for each curriculum level will be fully implemented in class mathematics programmes.	Maths / Numeracy Lead teachers	PLD / Cluster Budget	Term 1	Overviews for each level are available for classroom use.

## Reefton Area School: Target Setting: Target 3 Mathematics 2021

The maintenance of rich task, parallel task, multiplicative thinking pedagogy in classroom programmes. Classroom observations of practices will occur.	Maths / Numeracy Lead teachers	PLD Budget	Term 2/3	Changes in staffing have led to variability of teaching practices. Opportunities for classroom observations were reduced as other priorities emerged.
Meet the requirements of Accelerated Learning in Mathematics development 2021.	Math's / Numeracy Lead teachers	PLD Budget	Term 4	The school fully met the requirements of the Accelerated Learning in Mathematics development in 2021.
Collaborative planning meetings for mathematics will occur.	Maths / Numeracy lead Teachers	Meeting Schedule	Term 1 Term 3	Collaborative planning meetings featured regularly between staff members.
There will be parent/caregiver information sharing on learning goals set for target students and those students requiring Individual Teaching Plans	Maths / Numeracy lead Teachers	3-way conferences mapping	Term 1 Term 3	Initial parent / caregiver information sharing occurred through 3-way conferences. Parent / caregiver involvement and input was given for students requiring individual teaching plans.

### Analysis of Variance

Actions (What did we do?)	Outcomes (What Happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
Collaboration of numeracy/ mathematics lead teachers across the TOSI Kāhui Ako community of learners.	There wasn't any collaboration between math's lead teachers through 2022. This wasn't a priority for the cluster.	There was a prioritizing of achievement initiatives. Mathematics and statistics was not one of the initiatives identified.	With the curriculum refresh, explore opportunities for collaborations with mathematics and statistics development.
Workshops / open day opportunities are provided for parents/ family/ whānau to support children's mathematics achievement.	Circumstances prevented workshops and open days for parents and caregivers. This was a result of disruptions through 2021.	COVID-19 restrictions prevented workshops and open days from going ahead.	Monitor the traffic light system. Look to inform parents and caregivers in creative ways to support math's achievement.
Implement the procedure for assessing curriculum level expectations. Across school's moderation to ensure OTJ consistency.	The procedure for assessing curriculum expectation is in place. Across school moderation practices were disrupted. There is variability in assessing curriculum level expectations.	Changes to staffing have impacted on the delivery of math's programmes. A consequence of this has been a variability in assessing math's achievement.	Undertake moderation of overall teacher judgments in mathematics.

## Reefton Area School: Target Setting: Target 3 Mathematics 2021

Ongoing monitoring of students below the expected curriculum level in mathematics. Termly tracking system to be maintained. Targeted students will be the basis of teaching as inquiry projects.	The monitoring system is embedded. Termly updates on target students are given to the Board of Trustees. Target students form the basis of teaching as inquiry projects.	The provision of release time and expectation that the monitoring will take place has ensured the process happens with fidelity.	Maintain termly monitoring of target students in mathematics and statistics.
Overviews for each curriculum level will be fully implemented in class mathematics programmes.	Overviews for each level are available for classroom use.	It is unknown as how embedded the use of overviews is. There may exist some variability in the use of the programmes.	Ongoing oversight of mathematics and statistics programmes will be carried out by the mathematics / statistics lead teachers.
The maintenance of rich task, parallel task, multiplicative thinking pedagogy in classroom programmes. Classroom observations of practices will occur.	Changes in staffing have led to variability of teaching practices. Opportunities for classroom observations were reduced as other priorities emerged.	With the disrupted nature of the school year finding time to effectively monitor classroom practice was at a premium.	Ongoing maintenance of rich task, parallel task and the development of multiplicative thinking needs to be supported through PLGs, syndicates and the PLD programme.
Meet the requirements of Accelerated Learning in Mathematics development 2021.	The school fully met the requirements of the Accelerated Learning in Mathematics development in 2021.	Two staff members implemented the programme with excellent support from facilitators.	Encourage other staff members to put in place accelerated learning in mathematics strategies.
Collaborative planning meetings for mathematics will occur.	Collaborative planning meetings featured regularly between staff members.	Finding time for the planning to take place between some staff members became problematic. The practice was variable.	The collaborative planning process should be maintained.
There will be parent/caregiver information sharing on learning goals set for target students and those students requiring ITPs	Initial parent / caregiver information sharing occurred through 3-way conferences. Parent / caregiver involvement and input was given for students requiring individual teaching plans.	Opportunities for follow up meetings were limited through COVID-19 restrictions.	Parent and caregiver input on learning goals for target students and those requiring ITPs is to be accessed.

## Reefton Area School: Target Setting: Target 3 Mathematics 2021

### Recommendations / Planning for Next Year

With the curriculum refresh coming up, Reefton Area School should explore opportunities for collaborations with the Top of the South Kāhui Ako to implement mathematics and statistics development.

Reefton Area School will need to monitor the traffic light system. We are to look to inform parents and caregivers in creative ways to support math's achievement. Moderation of overall teacher judgments in mathematics needs to be undertaken with some rigor.

The termly monitoring of target students in mathematics and statistics is to be maintained.

Ongoing oversight of mathematics and statistics programmes will be carried out by the mathematics and statistics lead teachers.

Ongoing maintenance of rich task, parallel task and the development of multiplicative thinking needs to be supported through professional learning groups, syndicate meetings and the professional development learning programme.

Staff members should be encouraged to put in place accelerated learning in mathematics strategies.

The collaborative planning process should be maintained.

Parent and caregiver input on learning goals for target students and those requiring ITPs is to be accessed.

## Reefton Area School: Target Setting: Target 4 2021 Year 12/13 NCEA Achievement.

<p><b>Focus</b></p> <p><b>Strategic Goals</b></p> <p><b>Annual Objectives for 2021</b></p> <p><b>Rationale</b></p> <p><b>Baseline Data 2020</b></p> <p><b>Targets 2021</b></p>	<p><b>Year 13 NCEA Achievement.</b></p> <p><b>Belonging Well-Being Success</b></p> <p>All learners make progress to achieve their goals</p> <p>All learners are active seekers, users and creators of knowledge.</p> <p>All learners develop competencies and values to successfully contribute to their communities and environment.</p> <p>Engaging families/whānau and the wider community to support positive student learning outcomes.</p> <p>Pastoral and student support systems are enhanced to maximize the opportunities students have to be successful in their chosen pathway.</p> <p>Priority learners are identified and targeted to succeed. Accelerate the learning of students performing below expectations.</p> <p>Students develop into self-managing, self-regulated learners.</p> <p>Effective teaching strategies and learning opportunities are used to engage learners and enrich learning.</p> <p>Implement the school ICT strategy including Ultra Fast Broadband to develop 21<sup>st</sup> Century digital citizens.</p> <p>All members of our school community have opportunities to work in partnership with the school to support student learning and achievement.</p> <p>Reefton Area School is part of the Top of the South Island Community of Learning. A challenge area has been previously identified that targets NCEA Achievement at Level 2/3 and/or UE (retention and engagement) The challenge was to increase the percentage of leavers achieving NCEA Level 2 NCEA Level 3 and University Entrance requirements.</p> <p>In 2017 through to 2019 the achievement of Year 12/13 students was below expectation. There was an improvement in 2020.</p> <p>Year 12 5/5 students who were at school for the full year achieved NCEA Level 2. Three students left school in June for full time employment and two of these students achieved NCEA Level 2 prior to leaving.</p> <p>Year 13 4/4 students who were at school for the full year achieved NCEA level 3.</p> <p>2/2 students who were at school for the full year and had identified they wished to achieve University Entrance achieved U.E.</p> <p>Attendance rates through 2020 improved. Average attendance T.1 91.6%, T.2 93.9%, T.3 90.3%</p> <p>There were no detectable differences in well-being data demonstrating pro social student culture and strategies.</p> <p>All Year 12 students completing a full year of study will achieve NCEA level 2</p> <p>All Year 13 students completing a full year of study will achieve NCEA level 3</p> <p>All Year 13 students requiring UE for their chosen pathway will achieve the requirement.</p> <p>Attendance rates will exceed 85%.</p>
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## Reefton Area School: Target Setting: Target 4 2021 Year 12/13 NCEA Achievement.

### Outcome

Ten students were enrolled in Year 12 for the full year.  
 9/10 students achieved NCEA level 2. One student requires 2 credits to achieve level 2  
 Two Year 12 students started the year without level 1. One student completed level 1 and 2. The other student completed level 1.  
 One student has achieved Level 2 and 3  
 Five students were enrolled in Year 13 for the full year. Two students required University Entrance  
 4/5 students achieved NCEA Level 3. 1 student has achieved a level 3 merit endorsement.  
 2/2 students achieved University Entrance.  
 Attendance rate across the school 84%

### Actions to Achieve Targets

What are we doing?

### Led By

Who is leading the work?

### Budget

Is there a cost?

### Timeframe

When will the work be completed?

### Progress

Are we on track to meet the target?

Enhanced goal-setting procedures for students in Year 9-13 (MAP- My Action Plan)	Senior Syndicate	Nil	Term 1	My Action Plan processes have not been enhanced. Follow ups were not possible through COVID-19 interruptions.
Student/family/whānau involvement and partnership in decision-making with student pathways.	Senior Syndicate	Nil	Term 1 Ongoing	All caregivers have direct input into decision making with student pathways.
Enhancement of mentoring system for Year 11-13 students linked to My Action Plan System. Develop a schedule of mentoring meetings with clear expectations of processes to be followed.	Senior Syndicate	Nil	Term 1 Ongoing	The mentoring system has not delivered the outcomes required for students at risk of unsuccessful pathways.
Strengthen the roles of form teachers. Specific focus on attendance systems and SWPB4L initiatives.	Senior Syndicate	Nil	Term 2 Ongoing	Form teacher support has not led to improved attendance outcomes or improved positive behaviour for learning outcomes

## Reefton Area School: Target Setting: Target 4 2021 Year 12/13 NCEA Achievement.

Explore opportunities for learning experiences in workplaces and tertiary environments to support chosen pathways.	Senior Syndicate	Nil	Term 3	COVID-19 restrictions didn't allow access into workplaces or tertiary environments.
Maintain online learning opportunities for senior students. I.e., Net NZ courses	Senior Syndicate	TOSI Net Resources	Term 2 Ongoing	Students had access to online learning opportunities.
Support the collaboration of senior secondary teachers across the TOSI community of learners.	Senior Syndicate	Cluster meetings.	Term 2 Ongoing	Collaborations between senior secondary teachers across the TOSI Kāhui Ako have not happened.
Use senior assemblies as the main way of delivering PB4L and school wide communications.	Senior leadership	Senior student assemblies	Term 1 Ongoing	PB4L and school wide communications were delivered through senior assemblies.
Ensure pastoral support is monitored by the senior leadership team.	Senior leadership	Senior Syndicate Meetings	Term 1 Ongoing	Very complex pastoral issues exist for our students. There is an overload of the numbers of students requiring support.
Involve student leaders in important school decision making. Ensure senior student voice is listened to effectively.	Senior Leadership	Student leadership meetings	Term 1 ongoing	Student Leaders were active in Student Council, Enviro Schools and PB4L initiatives.

## Reefton Area School: Target Setting: Target 4 2021 Year 12/13 NCEA Achievement.

## Analysis of Variance

Actions (What did we do?)	Outcomes (What Happened?)	Reasons for the Variance (Why did it happen?)	Evaluation (Where to next?)
Enhanced goal-setting procedures for students in Year 9-13 (MAP- My Action Plan)	My Action Plan processes have not been enhanced.	Initial meetings didn't involve all students. Follow ups were not possible through COVID-19 interruptions.	Review My Action Plans collaboratively. Limit the process to Year 11-13 students. Document expectations and monitor.
Student/family/whānau involvement and partnership in decision-making with student pathways.	All caregivers have direct input into decision making with student pathways	There are several opportunities for input. Staff follow up if there is no engagement.	Ensure significant decisions regarding student pathways involve parents and caregivers.
Enhancement of mentoring system for Year 11-13 students linked to My Action Plan System. Develop a schedule of mentoring meetings with clear expectations of processes to be followed.	The mentoring system has not delivered the outcomes required for students at risk of unsuccessful pathways.	Delegated responsibility to senior staff members has not necessarily been effective. Finding time to hold mentoring sessions is required.	Develop a schedule for mentoring sessions. 2 times per term required. Ensure sessions are documented.
Strengthen the roles of form teachers. Specific focus on attendance systems and SWPB4L initiatives.	Form teacher support has not led to improved attendance outcomes or improved positive behaviour for learning outcomes	The part time nature of staff in pastoral roles creates issues. Pastoral support is not being prioritized.	The strengths of staff members are to be used as form teachers with the varied cohorts in the senior school.
Explore opportunities for learning experiences in workplaces and tertiary environments to support chosen pathways.	COVID-19 restrictions didn't allow access into workplaces or tertiary environments.	Access to workplaces proved difficult in the COVID-19 environment.	Where possible, provide opportunities for students to experience workplace and tertiary environments.

## Reefton Area School: Target Setting: Target 4 2021 Year 12/13 NCEA Achievement.

Maintain online learning opportunities for senior students. I.e., Net NZ courses	Students had access to online learning opportunities.	Students requiring specialist courses accessed them through NET NZ	Ensure resourcing and staffing is available to support online learning opportunities.
Support the collaboration of senior secondary teachers across the TOSI community of learners.	Collaborations between senior secondary teachers across the TOSI Kāhui Ako have not happened.	The TOSI Kāhui Ako had other priorities. Senior staff did not engage with area school colleagues.	Ensure the wider area school network is used to support senior secondary staff delivery. Use TOSI staffing to support moderation practices.
Use senior assemblies as the main way of delivering PB4L and school wide communications.	PB4L and school wide communications were delivered through senior assemblies.	Regular senior assemblies provided a reliable forum for school wide communications.	Enhance senior assemblies to support effective communications.
Ensure pastoral support is monitored by the senior leadership team.	Very complex pastoral issues exist for our students. There is an overload of the numbers of students requiring support.	Pastoral support is a high priority for the leadership team. Access to quality support for students is at a premium.	Ensure adequate release is provided for the leadership team to provide pastoral support for students.
Involve student leaders in important school decision making. Ensure senior student voice is listened to effectively.	Student Leaders were active in Student Council, Enviro Schools and PB4L initiatives.	Year 11-13 students are often overloaded with expectations and competing demands.	Significant leadership roles for Year 11-14 students will be encouraged. This will be supported by promoting leadership opportunities in the Year 7-10 part of the school.

## Reefton Area School: Target Setting: Target 4 2021 Year 12/13 NCEA Achievement.

### Recommendations / Planning for Next Year

The "My Action Plan" procedure is to be reviewed with the aim to improve the process. Initially the process is to target Year 11-13 students. Expectations are to be collaboratively agreed upon, documented and effectively monitored.

Significant decisions regarding student pathways are to involve parents and caregivers.

A schedule for mentoring sessions is to be developed. 2 sessions per term will be required. Mentoring sessions are to be documented.

The strengths of staff members are to be used as form teachers with the varied cohorts in the senior school.

Where possible, opportunities will be provided for students to experience workplace and tertiary environments.

The wider area school network is to be used to provide collegial and professional support to senior secondary staff.

Resourcing and staffing is to be available to support online learning opportunities for students.

Senior assemblies will be strengthened to support effective school wide communications.

Adequate release will be provided for the leadership team to provide pastoral support for students.

Significant leadership roles for Year 11-14 students will be developed. This will be supported by using the leadership qualities in the Year 7-10 part of the school.

The school is to address issues that have arisen from external moderation. These issues are impacting on the achievement of senior students.

Fully support the West Coast Pathways initiative in partnership with Development West Coast.

Implement attendance monitoring procedures including following up of non-attendance.

# Reefton Area School

*Takiri-ara te ako ā-mate-moa. Engage in life long learning.*

10 Victory Street  
Reefton

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Email [office@ras.school.nz](mailto:office@ras.school.nz)



Principal  
Wayne Wright

February 28 2022

## Kiwi Sport Funding Allocation

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$699.61 (excluding GST). The funding was spent on the employment of a Sports Co-ordinator.

Hannah Johnson (1080163) was employed as a sports coordinator for the 2021 school year at a cost of \$30,835.08

The number of students participating in organised sport remained the same. 100% of the school roll were involved in organised sport in 2021.

A handwritten signature in black ink, appearing to read 'W. Wright', with a stylized flourish at the end.

W. Wright  
Principal

26 May 2022

Warren Johnstone  
BDO Christchurch  
Level 4, 287/293 Durham Street North,  
Christchurch Central  
CHRISTCHURCH 8013

#### REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2021

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Reefton Area School (the School) for the year ended 31 December 2021 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

#### General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

#### Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2021; and
    - the financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter at appendix 1;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

#### Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

#### Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2021. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

#### *Publication of the financial statements and related audit report on a website*

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully,

DocuSigned by:  
Dimitri Thomson  
185EFC6A8A8C4F...

Presiding Member

DocuSigned by:  
[Signature]

Principal

## Appendix 1 - Uncorrected misstatements

Description	Assets	Liabilities	Reserves	Profit
	Dr(Cr)	Dr(Cr)	Dr(Cr)	Dr(Cr)
	\$	\$	\$	\$
Adjust the classification of MOE and government grants				21,231 / (21,231)
Adjust Banked Staffing Assets	29,775			(29,775)
New Cyclical Maintenance Plan		25,207		(25,207)
TAPESA Wash Up Liability		(7,058)		7,058
Net Effect of misstatements:	29,775	(18,149)	-	(47,924)