

# SPOTSWOOD PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	2232
<b>Principal:</b>	Mark Fisher
<b>School Address:</b>	177 South Road, Spotswood
<b>School Postal Address:</b>	177 South Road, Spotswood, New Plymouth, 4310
<b>School Phone:</b>	06 751 1331
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**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# SPOTSWOOD PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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# Spotswood Primary 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.

Stephen James Casay

Full Name of Presiding Member

Mark John Fisher

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

30/05/2022

Date:

30/05/2022

Date:

## Spotswood Primary School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,822,799	2,230,278	2,405,143
Locally Raised Funds	3	36,001	11,300	89,360
Interest Income		3,225	2,500	6,920
Gain on Sale of Property, Plant and Equipment		-	-	1,430
International Students	4	-	-	18,759
Other Revenue		12,578	-	-
		<u>2,874,603</u>	<u>2,244,078</u>	<u>2,521,612</u>
<b>Expenses</b>				
Locally Raised Funds	3	16,815	3,500	9,946
International Students	4	316	-	4,431
Learning Resources	5	1,990,576	1,636,258	1,767,312
Administration	6	447,169	189,281	184,094
Finance		3,046	1,982	5,435
Property	7	298,886	415,015	381,953
Depreciation	12	71,999	63,159	85,414
Loss on Disposal of Property, Plant and Equipment		-	-	304
		<u>2,828,807</u>	<u>2,309,195</u>	<u>2,438,889</u>
<b>Net Surplus / (Deficit) for the year</b>		45,796	(65,117)	82,723
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>45,796</u>	<u>(65,117)</u>	<u>82,723</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.

**Spotswood Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	492,383	445,476	402,464
Total comprehensive revenue and expense for the year	45,796	(65,117)	82,723
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	7,196
<b>Equity at 31 December</b>	538,179	380,359	492,383
Retained Earnings	538,179	380,359	492,383
<b>Equity at 31 December</b>	538,179	380,359	492,383

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.

## Spotswood Primary School Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	289,899	101,381	180,570
Accounts Receivable	9	141,073	105,673	120,687
GST Receivable		57,711	49,617	8,371
Prepayments		4,850	4,777	4,195
Inventories	10	4,360	3,174	887
Investments	11	250,000	250,000	250,000
Funds owed for Capital Works Projects	17	-	-	2,145
		<u>747,893</u>	<u>514,622</u>	<u>566,855</u>
<b>Current Liabilities</b>				
Accounts Payable	13	215,418	175,835	155,755
Revenue Received in Advance	14	217	52,125	222
Provision for Cyclical Maintenance	15	34,683	75,566	121,579
Finance Lease Liability	16	13,900	40,047	23,486
Funds held for Capital Works Projects	17	121,503	-	-
		<u>385,721</u>	<u>343,573</u>	<u>301,042</u>
<b>Working Capital Surplus/(Deficit)</b>		362,172	171,049	265,813
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	258,231	238,811	278,365
		<u>258,231</u>	<u>238,811</u>	<u>278,365</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	72,348	-	44,309
Finance Lease Liability	16	9,876	29,501	7,486
		<u>82,224</u>	<u>29,501</u>	<u>51,795</u>
<b>Net Assets</b>		<u>538,179</u>	<u>380,359</u>	<u>492,383</u>
<b>Equity</b>		<u>538,179</u>	<u>380,359</u>	<u>492,383</u>

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

## Spotswood Primary 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		697,869	535,002	690,555
Locally Raised Funds		48,466	11,300	46,572
International Students		-	-	16,484
Goods and Services Tax (net)		(49,340)	-	41,246
Payments to Employees		(483,319)	1,371,478	(412,006)
Payments to Suppliers		(233,306)	(1,925,244)	(212,599)
Interest Paid		(3,046)	(1,982)	(5,435)
Interest Received		3,490	2,500	7,487
Net cash from/(to) Operating Activities		(19,186)	(6,946)	172,304
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,183
Purchase of Property Plant & Equipment (and Intangibles)		(29,822)	(7,000)	(44,577)
Net cash from/(to) Investing Activities		(29,822)	(7,000)	(42,394)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	7,196
Finance Lease Payments		(24,394)	(25,033)	(41,008)
Funds Administered on Behalf of Third Parties		182,731	-	(55,888)
Net cash from/(to) Financing Activities		158,337	(25,033)	(89,700)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>109,329</b>	<b>(38,979)</b>	<b>40,210</b>
Cash and cash equivalents at the beginning of the year	8	180,570	140,360	140,360
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>289,899</b>	<b>101,381</b>	<b>180,570</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.

# Spotswood Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

A School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



*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 12.

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

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

*Classification of leases*

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

*Recognition of grants*

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

**c) Revenue Recognition**

***Government Grants***

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

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

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

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

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

***Other Grants***

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

***Donations, Gifts and Bequests***

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

***Interest Revenue***

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

**d) Operating Lease Payments**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20-40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

#### **k) Intangible Assets**

##### *Software costs*

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

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

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

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

##### *Non cash generating assets*

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

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

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

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

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

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

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	557,678	493,418	509,141
Teachers' Salaries Grants	1,515,366	1,402,060	1,433,828
Use of Land and Buildings Grants	250,761	293,216	290,610
Other MoE Grants	491,899	41,584	164,180
Other Government Grants	7,095	-	7,384
	2,822,799	2,230,278	2,405,143

The School has opted in to the donations scheme for this year. Total amount received was \$40,500.

## 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	14,665	9,100	25,260
Fees for Extra Curricular Activities	17,962	200	10,939
Trading	3,374	2,000	2,979
Fundraising & Community Grants	-	-	50,182
	36,001	11,300	89,360
<b>Expenses</b>			
Extra Curricular Activities Costs	15,842	2,000	5,978
Trading	96	1,500	3,968
Fundraising & Community Grant Costs	877	-	-
	16,815	3,500	9,946
<i>Surplus for the year Locally raised funds</i>	19,186	7,800	79,414

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	6
	0	0	6
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	-	-	18,759
<b>Expenses</b>			
Employee Benefit - Salaries	21	-	3,509
Other Expenses	295	-	922
	316	-	4,431
<i>Surplus/(Deficit) for the year International Students</i>	(316)	-	14,328

## 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	39,263	44,486	33,906
Library Resources	795	1,000	970
Employee Benefits - Salaries	1,938,755	1,569,412	1,715,364
Staff Development	2,671	8,200	6,165
Tagged Grants	9,092	13,160	10,907
	1,990,576	1,636,258	1,767,312

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,451	4,581	4,581
Board Fees	3,280	4,500	3,850
Board Expenses	1,217	600	556
Communication	4,598	5,700	5,269
Consumables	15,516	17,300	14,955
Other	11,772	10,000	11,457
Employee Benefits - Salaries	151,575	128,000	125,383
Insurance	5,165	5,600	6,163
Service Providers, Contractors and Consultancy	11,880	13,000	11,880
Healthy School Lunch Programme	236,715	-	-
	447,169	189,281	184,094

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	60,042	61,250	55,864
Cyclical Maintenance Provision	(58,857)	20,749	(17,929)
Grounds	4,216	6,550	6,306
Heat, Light and Water	15,879	18,200	16,375
Rates	3,875	3,800	3,757
Repairs and Maintenance	21,523	9,750	25,620
Use of Land and Buildings	250,761	293,216	290,610
Security	1,447	1,500	1,350
	298,886	415,015	381,953

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.

### 8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	289,899	101,381	180,570
Cash and cash equivalents for Statement of Cash Flows	289,899	101,381	180,570

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

Of the \$289,899 Cash and Cash Equivalents \$121,503 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the School's buildings. The funds are required to be spent in 2022 on Crown owned School buildings.

### 9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	648	2,812	540
Receivables from the Ministry of Education	11,137	-	-
Banking Staffing Underuse	4,075	2,839	-
Interest Receivable	604	1,436	869
Teacher Salaries Grant Receivable	124,609	98,586	119,278
	141,073	105,673	120,687
Receivables from Exchange Transactions	12,389	4,248	1,409
Receivables from Non-Exchange Transactions	128,684	101,425	119,278
	141,073	105,673	120,687

### 10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	4,360	3,174	887
	4,360	3,174	887

### 11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset Short-term Bank Deposits	250,000	250,000	250,000
Total Investments	250,000	250,000	250,000

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	144,498	-	-	-	(7,389)	137,109
Furniture and Equipment	61,205	22,493	-	-	(16,274)	67,424
Information and Communication Technology	36,482	7,949	-	-	(18,143)	26,288
Leased Assets	32,227	20,926	-	-	(28,815)	24,338
Library Resources	3,953	497	-	-	(1,378)	3,072
<b>Balance at 31 December 2021</b>	<b>278,365</b>	<b>51,865</b>	<b>-</b>	<b>-</b>	<b>(71,999)</b>	<b>258,231</b>

The net carrying value of equipment held under a finance lease is \$24,338 (2020: \$32,227)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	248,232	(111,123)	137,109	248,232	(103,734)	144,498
Furniture and Equipment	400,908	(333,484)	67,424	378,415	(317,210)	61,205
Information and Communication Technology	207,263	(180,975)	26,288	199,314	(162,832)	36,482
Leased Assets	92,834	(68,496)	24,338	169,013	(136,786)	32,227
Library Resources	106,535	(103,463)	3,072	106,038	(102,085)	3,953
<b>Balance at 31 December</b>	<b>1,055,772</b>	<b>(797,541)</b>	<b>258,231</b>	<b>1,101,012</b>	<b>(822,647)</b>	<b>278,365</b>

## 13. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	71,383	59,971	20,663
Accruals	5,451	4,469	4,581
Employee Entitlements - Salaries	124,609	98,586	119,278
Employee Entitlements - Leave Accrual	13,975	12,809	11,233
	<b>215,418</b>	<b>175,835</b>	<b>155,755</b>
Payables for Exchange Transactions	215,418	175,835	155,755
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>215,418</b>	<b>175,835</b>	<b>155,755</b>

The carrying value of payables approximates their fair value.



**14. Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	-	49,182	-
International Students	-	2,275	-
Other Income In Advance	217	668	222
	217	52,125	222

**15. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	165,888	54,817	183,817
Increase to the Provision During the Year	19,876	20,749	20,639
Adjustment to the Provision	(78,733)	-	(38,568)
Provision at the End of the Year	107,031	75,566	165,888
Cyclical Maintenance - Current	34,683	75,566	121,579
Cyclical Maintenance - Term	72,348	-	44,309
	107,031	75,566	165,888

**16. 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	15,362	40,047	25,324
Later than One Year and no Later than Five Years	10,509	29,501	7,787
Future finance charges	(2,095)	-	(2,139)
	23,776	69,548	30,972
<b>Represented by</b>			
Finance lease liability - Current	13,900	40,047	23,486
Finance lease liability - Term	9,876	29,501	7,486
	23,776	69,548	30,972

## 17. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing Remediation	200640	(2,771)	33,333	(30,562)	-	-
C Block Heaters RMs 9&12	220793	626	(626)	-	-	-
Junior Playground	223970	-	5,378	(5,378)	-	-
DQLS & ILE Upgrades	224790	-	499,135	(377,632)	-	121,503
<b>Totals</b>		<b>(2,145)</b>	<b>537,220</b>	<b>(413,572)</b>	<b>-</b>	<b>121,503</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	121,503
Funds Due from the Ministry of Education	-
	<u>121,503</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing Remediation	200640	(9,495)	62,226	(55,502)	-	(2,771)
C Block Heaters RMs 9&12	220793	(3,235)	15,899	(12,038)	-	626
SIP Tree Removal	220882	-	22,183	(22,183)	-	-
Junior Playground	223970	-	48,406	(48,406)	-	-
<b>Totals</b>		<b>(12,730)</b>	<b>148,714</b>	<b>(138,129)</b>	<b>-</b>	<b>(2,145)</b>

## 18. 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.

Meryn Penno is the Presiding Member of the Board and has a family member who owns Taranaki Sound Hire Limited (TSH). During the year the School engaged the services of TSH for sound and light services. The total value of this transaction was \$2,012 (incl gst). During the year, the School also purchased a sound system from TSH. The value of this transaction was \$1,350 (incl gst). These transactions were not significant in nature or cost. Because these amounts are less than \$25,000 for the year the contract does not require Ministry approval under schedule 23, section 10 of the Education and Training Act 2020.

2020: Meryn Penno is the Presiding Member of the Board and has a family member who owns Taranaki Sound Hire Limited (TSH). During the year the School engaged the services of TSH for sound and light services. The total value of this transaction was \$480. During the year, the School also purchased a sound system from TSH. The value of this transaction was \$3,092. These transactions were not significant in nature or cost. Because these amounts are less than \$25,000 for the year the contract does not require Ministry approval under schedule 23, section 10 of the Education and Training Act 2020.

## 19. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	3,280	3,850
<i>Leadership Team</i> Remuneration	671,715	525,629
Full-time equivalent members	6.00	5.15
Total key management personnel remuneration	674,995	529,479

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

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

### Other Employees

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

	2021	2020
Remuneration \$000	FTE Number	FTE Number
100 - 110	2.00	-
130 - 140	1.00	-
	3.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2021 Actual \$10,000	2020 Actual
Total Number of People	1	-

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

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

\$561,955 contract for the DQLS & ILE Upgrades as agent for the Ministry of Education. This project is fully funded by the Ministry and \$499,135 has been received of which \$377,632 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$776,120 contract for the Roofing Remediation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$759,726 has been received of which \$762,497 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$18,028 contract for the C Block Heaters RMs 9&12 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,899 has been received of which \$15,273 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

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

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	-	4,838
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	4,838

### 23. 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	289,899	101,381	180,570
Receivables	141,073	105,673	120,687
Investments - Term Deposits	250,000	250,000	250,000
Total Financial assets measured at amortised cost	680,972	457,054	551,257

#### Financial liabilities measured at amortised cost

Payables	215,418	175,835	155,755
Finance Leases	23,776	69,548	30,972
Total Financial Liabilities Measured at Amortised Cost	239,194	245,383	186,727

### 24. Events After Balance Date

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

### 25. Comparatives

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

### 26. New Plymouth Group Mowing Scheme

Spotswood Primary School is part of a partnership in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

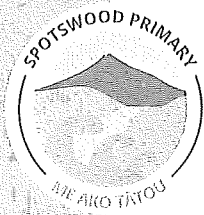
The School's share of total equity in the scheme has been calculated using management accounts as at 31 December in order to align with the School's financial year.

Total Equity as at 31/12/21	\$	49,935
Spotswood Primary School Share	\$	2,378
Total Equity as at 31/12/20	\$	52,423
Spotswood Primary School Share	\$	2,496

## Spotswood Primary School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Meryn Penno	Presiding Member	Elected	Dec 2021
Mark Fisher	Principal (Study leave March - Nov 2021)		
Andrew Wong Too	Parent Representative	Elected	Dec 2021
Stephen Casey	Parent Representative	Elected	Sep 2022
Siniva Isaia	Parent Representative	Elected	Sep 2022
Alison Gibson	Parent Representative	Elected	Sep 2022
Rachel Francis	Staff Representative (Act Principal March - Nov 2021)	Elected	Nov 2021
Sandra Gower	Staff Representative	Elected	Sep 2022



## SPOTSWOOD PRIMARY SCHOOL

177 South Road, New Plymouth 4310, New Zealand  
Telephone: (06) 751 1331  
Email: office@spotswoodprimary.co.nz  
Website: www.spotswoodprimary.co.nz  
Mark Fisher Principal

### BOARD OF TRUSTEES

31 December 2021

#### KIWI SPORT 2021

<b>Funds available from OPs grant:</b>	<b>\$3761.00</b>
<b>Spent on:</b>	
Hockey socks, mouthguards, sandpit	\$237.48
Buses to sports events	\$326.50
Hockey socks	\$45.17
Sports Subscriptions 2021	\$50.00
Balls and Sports equipment	\$1386.00
Skipping Ropes and High Stepper	\$111.30
Tough Kids Challenge	\$26.70
Jumping sacks, balls, parachute	\$1045.16
Hockey Jerseys	\$470.00
Sports exchange shared food	\$202.43
<b>Balance subsidised by Board of Trustees</b>	<b>\$139.74</b>

Mark Fisher  
PRINCIPAL

# Spotswood Primary Analysis of Variance for Year 1&2 (Moana) Reading Target

## N.A.G. 1: Student's Learning

### Strategic Goals that directly link to the Reading Target:

**Strategic Goal 1: Student learning, progress and achievement**  
All students are provided with opportunities to succeed

**Strategic Goal 2: Effective Teaching**  
Teaching staff are resourced to effectively deliver quality teaching and learning opportunities

**Strategic Goal 5: Leadership and Management**  
The SLT builds its collective skills and knowledge to continually improve teaching and learning

### Annual Target:

Target students who are risk of not achieving expected levels in reading will make accelerated progress.

### Baseline Data:

In March 2021 44% of all Moana students were reading below their chronological age. This was 44/92 students in total. Target students are selected from this group. They are students likely to make accelerated progress with intervention. In Moana this year there are 18 target students. Of those 18 students, 9 were male and 9 were female. 17 students were Year 2 and 1 student was Year 1. 9 students were Māori, 2 Pasifika, 0 were Asian, 0 was MELAA and 6 were NZ European.

### Key Improvement Strategies (What did we do?)

- 2020 achievement data for reading was analysed with the whole teaching staff and then in teaching teams to begin the process of identifying target students
- Target students were selected from those who were reading below their chronological age in March 2021. The target group did not include those with global learning delays.
- Student voice was gathered on how to improve interest and achievement in reading
- Whānau voice was gathered on how to improve interest and achievement in reading
- Teaching teams conducted inquiries over the year, focussed upon improving achievement in reading for the target students
- Progress of all students was measured and evaluated using achievement data and anecdotal evidence at the end of each term
- Progress of all students was regularly discussed in team meetings
- Narratives on the progress of target students reported to the BoT at the end of Terms 1, 2 and 3
- Individual progress of target students (and all students) and next steps was reported to parents at parent/teacher interviews at the end of Term 2
- Individual progress of target students for the year (and all students) was reported to parents in December written reports
- Overall progress of target students was reported by Principal in Analysis of Variance Report at the December BoT Meeting

### Outcomes (What happened?)

- At EoY 2021 of the 18 target students:
  - 16 students remained at school for the year and 2 left. 13 students were reading below expectations, 2 students were reading at expectations (accelerated progress) and 1 student was reading above expectations (accelerated progress).
  - The sole Year 1 target student improved by 3 years levels. This compares with an average increase of 3.51 reading levels for Year 1 students who were not target students.
  - Over the year the Year 2 target students improved, on average by 5.12 reading levels. This compares with an average increase of 5.11 reading levels for Year 2 students who were not target students.
  - Male target students improved by an average of 6.14 reading levels. This compares with an average of 4.69 reading levels for male students who were not target students.
  - Female target students improved by an average of 4.33 reading levels. This compares with an average of 5.5 reading levels for Year 2 female students who were not target students.
  - Māori target students improved by an average of 6.13 reading levels. This compares with an average of 5 reading levels for Māori students who not target students.
  - NZE target students improved by an average of 3.5 reading levels. This compares with an average of 4.83 reading levels for NZE students who were not target students.

### Reasons for the variance (why did it happen?)

- The target students were all reading below the expected level for their age. To make accelerated progress they needed to be able to read at or above the expected reading level for their age. 3 of the 16 students achieved this target. The remaining students all made positive progress but not at an accelerated level.
- This has been another particularly challenging year due to COVID-19. The students had at least 4 weeks less contact time in class due to Alert Level 3 and 4 restrictions. The anxiety surrounding COVID-19 further limited the learning capacity of some students.
- Strategies used to increase student achievement in reading included, teacher aide time targeted to these students, a team focus on building phonic knowledge and using word rings at school and home to increase sight word knowledge.
- Male and Māori target students made more progress than their peers who were not target students. This indicates that the strategies employed to assist these students had a positive effect.
- Female and NZE target students did not make as much progress as their peers who were not target students.

### Evaluation (where to next?)

- Teachers will continue to monitor the reading progress of their students.
- Target students will be selected early in the year Teaching Inquiries will be developed to improve outcomes for students.
- Teachers will continue to investigate and make improvements to programmes so that they are more culturally responsive.
- Teachers will continue to help students to increase enjoyment of reading.
- Teachers will continue to moderate results to ensure consistency in OTJ's for reading.
- Teachers will collaborate and share resources and strategies for improving outcomes in reading.
- Teachers will use Seesaw to increase whānau engagement in reading.



# Spotswood Primary Analysis of Variance for Year 3,4&5 (Awa) Reading Target

## N.A.G. 1: Student's Learning

### Strategic Goals that directly link to the Reading Target:

**Strategic Goal 1: Student learning, progress and achievement**  
All students are provided with opportunities to succeed

**Strategic Goal 2: Effective Teaching**  
Teaching staff are resourced to effectively deliver quality teaching and learning opportunities

**Strategic Goal 5: Leadership and Management**  
The SLT builds its collective skills and knowledge to continually improve teaching and learning

### Annual Target:

Target students who are risk of not achieving expected levels in reading will make accelerated progress.

### Baseline Data:

In March 2021 75% of all Awa students were reading below their chronological age. This was 78 students in total. Target students are selected from this group. They are students likely to make accelerated progress with intervention. In Awa this year there are 16 target students. Of those 16 students, 9 were male and 7 were female. 8 students were Māori, 0 were Pasifika, 0 were Asian, 2 were MELAA and 6 were NZ European.

### Key Improvement Strategies (What did we do?)

- 2020 achievement data for reading was analysed with the whole teaching staff and then in teaching teams to begin the process of identifying target students
- Target students were selected from those who were reading below their chronological age in March 2021. The target group did not include those with global learning delays.
- Student voice was gathered on how to improve interest and achievement in reading
- Whānau voice was gathered on how to improve interest and achievement in reading
- Teaching teams conducted inquiries over the year, focussed upon improving achievement in reading for the target students
- Progress of all students was measured and evaluated using achievement data and anecdotal evidence at the end of each term
- Progress of all students was regularly discussed in team meetings
- Narratives on the progress of target students reported to the BoT at the end of Terms 1, 2 and 3
- Individual progress of target students (and all students) and next steps was reported to parents at parent/teacher interviews at the end of Term 2
- Individual progress of target students for the year (and all students) was reported to parents in December written reports
- Overall progress of target students was reported by Principal in Analysis of Variance Report at the December BoT Meeting

### Outcomes (What happened?)

- At EoY 2021 of the 16 target students;
  - Of the target group, 15 students were below expectations, 1 student was at expectations (accelerated progress)
  - Over the year the target students improved, on average by 4.63 reading levels. This compares with an average increase of 4.09 reading levels for Year 3, 4 and 5 students who were not target students.
  - The Year 3 target students improved, on average by 5.38 reading levels. This compares with an average improvement of 5.15 reading levels for Year 3 students who were not target students.
  - The Year 4 target students improved, on average by 3.8 reading levels. This compares with an average improvement of 4.23 reading levels for Year 4 students who were not target students.
  - The Year 5 target students improved, on average by 4 reading levels. This compares with an average improvement of 2.89 reading levels for Year 5 students who were not target students.
  - Male target students improved by an average of 4.33 reading levels. This compares with an average of 4.54 reading levels for male students who were not target students.
  - Female target students improved by an average of 5 reading levels. This compares with an average of 3.93 reading levels for female students who were not target students.
  - Māori target students improved by an average of 5.38 reading levels. This compares with an average of 4.69 reading levels for Year 3,4 and 5 Māori students who were not target students.
  - NZE target students improved by an average of 3.67 reading levels. This compares with an average of 3.4 reading levels for Year 3, and 5 NZE students who were not target students.

### Reasons for the variance (why did it happen?)

- The target students were all reading below the expected level for their age. To make accelerated progress they needed to be able to read at or above the expected reading level for their age. 1 of the 16 students achieved this target. 10 students were within 3 reading levels of the target. The remaining students all made positive progress but not to an accelerated level.
- This has been another challenging year due to COVID-19. The students had at least 4 weeks less contact time in class due to Alert Level 3 and 4 restrictions. The anxiety surrounding COVID-19 further limited the learning capacity of some students.
- Strategies used to increase student achievement in reading, included, teacher aide time targeted to these students, a team focus on reading for enjoyment, celebrating success in reading frequently in class and team assemblies and teaching the SHARP Reading programme.
- The Year 3 target group made slightly more progress compared to the Year 3 students who were not target students. This indicates that the strategies employed to assist these students had a positive effect.
- The Year 4 target group made slightly less progress compared to the Year 4 students who were not target students. This indicates that the strategies employed to assist these students did not help the Year 4 students as much as the Year 3 students.
- The Year 5 target students made the most progress overall compared to the Year 5 students who were not target students. This indicates that the strategies employed to assist the students had a positive effect.
- Male target students made slightly less progress than their counterparts.
- Male target students also made less progress than female target students. This indicates that strategies employed to assist male target students were not quite as effective as those used for female target students.
- Female target students made more progress than their female counterparts who were not target students.
- Māori target students made more progress than NZE target students. This may indicate that the strategies employed to assist these students were more culturally responsive.

### Evaluation (where to next?)

- Teachers will continue to monitor the reading progress of their students.
- Target students will be selected early in the year Teaching Inquiries will be developed to improve outcomes for students.
- Teachers will continue to investigate and make improvements to programmes so that they are culturally responsive.
- Teachers will continue to help students to increase enjoyment of reading.
- Teachers will continue to moderate results to ensure consistency in OTJs for reading.
- Teachers will collaborate and share resources and strategies for improving outcomes in reading.
- Teachers will use Seesaw to increase whānau engagement in reading.

# Spotswood Primary Analysis of Variance for Year 5&6 (Maunga) Reading Target

## N.A.G. 1: Student's Learning

### Strategic Goals that directly link to the Reading Target:

**Strategic Goal 1: Student learning, progress and achievement**  
All students are provided with opportunities to succeed

**Strategic Goal 2: Effective Teaching**  
Teaching staff are resourced to effectively deliver quality teaching and learning opportunities

**Strategic Goal 5: Leadership and Management**  
The SLT builds its collective skills and knowledge to continually improve teaching and learning

### Annual Target:

Target students who are risk of not achieving expected levels in reading will make accelerated progress.

### Baseline Data:

In March 2021 57% of all Year 5 and 39% of all Year 6 students in Maunga were reading below their chronological age. This was 36 students in total. Target students are selected from this group. They are stud likely to make accelerated progress with intervention. In Maunga this year there are 12 target students. Of those 12 students, 8 were male and 4 were female. 7 students were Māori, 1 was Pasifika, 1 was Asian and 3 were NZ European.

### Key Improvement Strategies (What did we do?)

- 2020 achievement data for reading was analysed with the whole teaching staff and then in teaching teams to begin the process of identifying target students
- Target students were selected from those who were reading below their chronological age in March 2021. The target group did not include those with global learning delays.
- Student voice was gathered on how to improve interest and achievement in reading
- Whānau voice was gathered on how to improve interest and achievement in reading
- Teaching teams conducted inquiries over the year, focussed upon improving achievement in reading for the target students
- Progress of all students was measured and evaluated using achievement data and anecdotal evidence at the end of each term
- Progress of all students was regularly discussed in team meetings
- Narratives on the progress of target students reported to the BoT at the end of Terms 1, 2, and 3
- Individual progress of target students (and all students) and next steps was reported to parents at parent/teacher interviews at the end of Term 2
- Individual progress of target students for the year (and all students) was reported to parents in December written reports
- Overall progress of target students was reported by Principal in Analysis of Variance Report at the December BoT Meeting

### Outcomes (What happened?)

- At EoY 2021 of the 12 target students;
  - Of the target group, 9 students were below expectations and 3 students were at expectations (accelerated progress).
  - Over the year the target students improved, on average by 3.33 reading levels. This compares with an average increase of 2.44 reading levels for Year 5 and 6 students who were not target students.
  - The Year 5 target students improved, on average by 3.6 reading levels. This compares with an average improvement of 2.89 reading levels for Year 5 students who were not target students.
  - The Year 6 target students improved, on average by 2.0 reading levels. This compares with an average improvement of 2.0 reading levels for Year 6 students who were not target students.
  - Male target students improved by an average of 3.5 reading levels. This compares with an average of 2.88 reading levels for male students who were not target students.
  - Female target students improved by an average of 3 reading levels. This compares with an average of 2.25 reading levels for female students who were not target students.
  - Māori target students improved by an average of 3.29 reading levels. This compares with an average of 3.05 reading levels for Year 5 and 6 Māori students who were not target students.
  - NZE target students improved by an average of 3.67 reading levels. This compares with an average of 1.89 reading levels for Year 5 and 6 NZE students who were not target students.

### Reasons for the variance (why did it happen?)

- The target students were all reading below the expected level for their age. To make accelerated progress they needed to be able to read at or above the expected reading level for their age. 3 of the 12 students achieved this target. The remaining students all made positive progress but not to an accelerated level.
- This has been another challenging year due to COVID-19. The students had at least 4 weeks less contact time in class due to Alert Level 3 and 4 restrictions. The anxiety surrounding COVID-19 further limited the learning capacity of some students.
- Strategies used to increase student achievement in reading included, teacher aide time targeted to these students, a team focus on reading for enjoyment, increasing student agency, using high interest texts (particularly for males), using digital platforms such as EPIC and teaching the SHARP Reading programme.
- The Year 5 target group made more progress compared to the Year 5 students who were not target students. This indicates that the strategies employed to assist these students had a positive effect.
- The Year 6 target group made the same progress as the Year 6 students who were not target students.
- Year 5 target students made slightly more progress than Year 6 target students. This indicates that the strategies employed to assist these students did not have the same positive effect for Year 6 compared to Year 5.
- Male target students appeared to make slightly more progress than their counterparts. This indicates that the strategies employed to assist these students had a positive effect.
- Male target students also made more slightly progress than female target students. This indicates that the strategies employed to assist these students had more of a positive effect for males than females.
- Female target students made more progress than their female counterparts who were not target students.
- NZE target students made slightly more progress than Māori target students. This may indicate that the strategies employed to assist these students may need to be more culturally responsive.

### Evaluation (where to next?)

- Teachers will continue to monitor the reading progress of their students.
- Target students will be selected early in the year Teaching Inquiries will be developed to improve outcomes for students.
- Teachers will continue to investigate and make improvements to programmes so that they are more culturally responsive.
- Teachers will continue to help students to increase enjoyment of reading.
- Teachers will continue to moderate results to ensure consistency in OTJs for reading.
- Teachers will collaborate and share resources and strategies for improving outcomes in reading.
- Teachers will use Seesaw to increase whānau engagement in reading.