

# FAITH CITY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 422

**Principal:** Marty Bullock

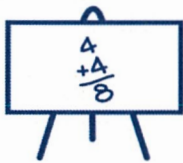
**School Address:** 127 Springvale Road, Whanganui

**School Postal Address:** 127 Springvale Road, Whanganui

**School Phone:** 06 345 7737

**School Email:** [admin@faithcity.school.nz](mailto:admin@faithcity.school.nz)

**Accountant / Service Provider:**



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**EDUCATION  
FINANCE**

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# FAITH CITY SCHOOL

Annual Report - For the year ended 31 December 2021

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	Board of Trustees
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# Faith City 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.

Benjamin Broughton

Full Name of Presiding Member

JBroughton

Signature of Presiding Member

31 May 2022

Date:

Martin Bullock

Full Name of Principal

MBullock

Signature of Principal

31 May 2022

Date:

# Faith City 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	1,090,755	1,006,300	1,056,089
Locally Raised Funds	3	27,020	6,500	22,245
Use of Proprietor's Land and Buildings		178,200	160,000	155,925
Interest Income		697	500	67
		1,296,672	1,173,300	1,234,326
<b>Expenses</b>				
Locally Raised Funds	3	24,611	15,000	13,257
Learning Resources	4	838,785	829,000	799,646
Administration	5	79,145	88,100	80,824
Finance		899	-	954
Property	6	253,740	217,700	210,439
Depreciation	10	17,934	22,800	16,292
		1,215,114	1,172,600	1,121,412
<b>Net Surplus / (Deficit) for the year</b>		81,558	700	112,914
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		81,558	700	112,914

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# Faith City 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>		146,157	146,697	33,243
Total comprehensive revenue and expense for the year		81,558	700	112,914
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		227,715	147,397	146,157
Retained Earnings		227,715	147,397	146,157
Reserves		-	-	-
<b>Equity at 31 December</b>		227,715	147,397	146,157

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.

# Faith City School

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	109,635	127,197	125,082
Accounts Receivable	8	62,803	45,000	57,802
GST Receivable		6,344	3,000	2,657
Prepayments		2,914	3,000	-
Investments	9	100,000	-	-
		281,696	178,197	185,541
<b>Current Liabilities</b>				
Accounts Payable	11	73,350	65,000	75,084
Revenue Received in Advance	12	772	-	-
Provision for Cyclical Maintenance	13	9,000	-	5,225
Finance Lease Liability	14	4,419	5,000	5,820
		87,541	70,000	86,129
<b>Working Capital Surplus/(Deficit)</b>		194,155	108,197	99,412
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	50,545	49,200	52,593
Intangible Assets		-	-	-
		50,545	49,200	52,593
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	14,000	4,000	-
Finance Lease Liability	14	2,985	6,000	5,850
		16,985	10,000	5,850
<b>Net Assets</b>		227,715	147,397	146,155
<b>Equity</b>		227,715	147,397	146,157

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

# Faith City School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		365,840	316,300	375,130
Locally Raised Funds		27,792	6,500	13,085
Goods and Services Tax (net)		(3,687)	-	(304)
Payments to Employees		(158,608)	(148,000)	(165,136)
Payments to Suppliers		(129,649)	(152,800)	(103,714)
Interest Paid		(899)	-	(954)
Interest Received		95	500	67
Net cash from/(to) Operating Activities		100,884	22,500	118,174
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(14,406)	(12,000)	(4,424)
Purchase of Investments		(100,000)	-	-
Net cash from/(to) Investing Activities		(114,406)	(12,000)	(4,424)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(3,155)	(9,000)	(7,887)
Net cash from/(to) Financing Activities		(3,155)	(9,000)	(7,887)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(16,677)</b>	<b>1,500</b>	<b>105,863</b>
Cash and cash equivalents at the beginning of the year	7	126,312	125,697	19,834
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>109,635</b>	<b>127,197</b>	<b>125,697</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.

# Faith City School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Faith City 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 13.

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

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



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

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

#### **Classification of leases**

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

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

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

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

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

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

#### **f) Accounts Receivable**

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

#### **g) 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.

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **i) 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.

#### **j) 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.

#### **k) 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

#### **l) Revenue Received in Advance**

Revenue received in advance relates to fees 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.

#### **m) 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.

#### **n) 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.

The School's financial liabilities comprise accounts payable 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.

#### **o) 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.

**p) Budget Figures**

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

**q) 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	307,830	277,300	304,259
Teachers' Salaries Grants	719,173	690,000	679,552
Other MoE Grants	61,573	36,000	59,487
Other Government Grants	2,179	3,000	12,791
	<u>1,090,755</u>	<u>1,006,300</u>	<u>1,056,089</u>

The school has opted in to the donations scheme for this year. Total amount received was \$21,300.

## 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	1,109	500	9,701
Fees for Extra Curricular Activities	16,955	2,500	6,155
Trading	1,285	3,000	3,405
Fundraising & Community Grants	12	-	470
Other Revenue	7,659	500	2,514
	<u>27,020</u>	<u>6,500</u>	<u>22,245</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	22,986	12,000	5,594
Trading	1,625	3,000	6,106
Fundraising and Community Grant Costs	-	-	470
Other Locally Raised Funds Expenditure	-	-	1,087
	<u>24,611</u>	<u>15,000</u>	<u>13,257</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>2,409</u>	<u>(8,500)</u>	<u>8,988</u>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	29,641	45,200	25,468
Extra-Curricular Activities	4,123	4,400	5,605
Employee Benefits - Salaries	798,705	770,000	766,536
Staff Development	6,316	9,400	2,037
	<u>838,785</u>	<u>829,000</u>	<u>799,646</u>



## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,345	4,500	5,804
Board Fees	3,550	3,000	3,220
Board Expenses	1,840	1,500	215
Communication	3,646	4,000	3,380
Consumables	4,717	6,000	4,050
Operating Lease	5,490	3,000	1,141
Other	12,861	23,300	18,974
Employee Benefits - Salaries	37,296	35,000	36,599
Insurance	-	2,400	2,341
Service Providers, Contractors and Consultancy	5,400	5,400	5,100
	<u>79,145</u>	<u>88,100</u>	<u>80,824</u>

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	4,279	4,500	3,087
Cyclical Maintenance Provision	17,775	4,000	(1,250)
Grounds	2,268	1,000	688
Heat, Light and Water	7,642	10,000	7,963
Repairs and Maintenance	3,688	5,200	3,639
Use of Land and Buildings	178,200	160,000	155,925
Security	363	-	132
Employee Benefits - Salaries	39,525	33,000	40,255
	<u>253,740</u>	<u>217,700</u>	<u>210,439</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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	109,635	127,197	126,312
Credit Card	-	-	(615)
Cash and cash equivalents for Statement of Cash Flows	<u>109,635</u>	<u>127,197</u>	<u>125,697</u>

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

## 8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Interest Receivable	602	-	-
Teacher Salaries Grant Receivable	62,201	45,000	57,802
	<u>62,803</u>	<u>45,000</u>	<u>57,802</u>
Receivables from Exchange Transactions	602	-	-
Receivables from Non-Exchange Transactions	62,201	45,000	57,802
	<u>62,803</u>	<u>45,000</u>	<u>57,802</u>

## 9. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,000	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>100,000</u>	<u>-</u>	<u>-</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	2,068	-	-	-	(263)	1,805
Furniture and Equipment	7,106	-	-	-	(2,220)	4,886
Information and Communication Technology	25,265	14,406	-	-	(9,097)	30,574
Leased Assets	13,568	1,480	-	-	(5,781)	9,267
Library Resources	4,586	-	-	-	(573)	4,013
<b>Balance at 31 December 2021</b>	<u>52,593</u>	<u>15,886</u>	<u>-</u>	<u>-</u>	<u>(17,934)</u>	<u>50,545</u>

The net carrying value of equipment held under a finance lease is **\$7,787 (2020: \$13,568)**

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	5,246	(3,441)	1,805	15,884	(13,816)	2,068
Furniture and Equipment	41,037	(36,151)	4,886	41,037	(33,931)	7,106
Information and Communication T	77,126	(46,552)	30,574	72,903	(47,638)	25,265
Leased Assets	29,398	(20,131)	9,267	27,918	(14,350)	13,568
Library Resources	28,346	(24,333)	4,013	28,346	(23,760)	4,586
<b>Balance at 31 December</b>	<b>181,153</b>	<b>(130,608)</b>	<b>50,545</b>	<b>186,088</b>	<b>(133,495)</b>	<b>52,593</b>

## 11. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	5,418	10,000	6,264
Accruals	2,903	5,000	3,400
Banking Staffing Overuse	-	-	6,962
Employee Entitlements - Salaries	62,201	45,000	57,802
Employee Entitlements - Leave Accrual	2,825	5,000	1,269
	<b>73,347</b>	<b>65,000</b>	<b>75,697</b>
Payables for Exchange Transactions	73,347	65,000	75,697
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>73,347</b>	<b>65,000</b>	<b>75,697</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	772	-	-
	<b>772</b>	<b>-</b>	<b>-</b>



### 13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	5,225	5,225	6,475
Increase/ (decrease) to the Provision During the Year	17,775	4,000	(1,250)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	23,000	9,225	5,225
Cyclical Maintenance - Current	9,000	-	-
Cyclical Maintenance - Term	14,000	4,000	5,225
	23,000	4,000	5,225

### 14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	4,419	5,000	5,820
Later than One Year and no Later than Five Years	2,985	6,000	5,850
	7,404	11,000	11,670
<b>Represented by</b>			
Finance lease liability - Current	4,419	5,000	5,820
Finance lease liability - Term	2,985	6,000	5,850
	7,404	11,000	11,670

### 15. 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.

The Proprietor of the School Whanganui Assembly of God Property Trust Board is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

## 16. 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	3,550	3,220
<i>Leadership Team</i>		
Remuneration	127,291	119,757
Full-time equivalent members	1	1
Total key management personnel remuneration	130,841	122,977

There are **8** members of the Board excluding the Principal. The Board had held **8** 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 matters including finance and property.

### *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	120-130	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

### *Other Employees*

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	2	0
	2.00	0.00

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

## 17. Compensation and Other Benefits Upon Leaving

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

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



## 18. Contingencies

There are no contingent liabilities 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.

## 19. Commitments

### (a) Capital Commitments

Nil

Capital commitments at 31 December 2020: Nil

### (b) Operating Commitments

As at 31 December 2021 there are no operating commitments. (2020:Nil)

## 20. 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	109,635	127,197	125,697
Receivables	62,803	45,000	57,802
Investments - Term Deposits	100,000	-	-
Total Financial assets measured at amortised cost	272,438	172,197	183,499

### Financial liabilities measured at amortised cost

Payables	73,347	65,000	75,697
Finance Leases	7,404	11,000	11,670
Total Financial Liabilities Measured at Amortised Cost	80,751	76,000	87,367

## **21. Events After Balance Date**

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

## **21. Comparatives**

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

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

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

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

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

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

### **Impact on operations**

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

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

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

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

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

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

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF FAITH CITY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

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

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

#### **Basis for our opinion**

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

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

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

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

### **Independence**

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

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

*David Fraser*

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



# Analysis of Variance Reporting – Hauora

<b>School Name:</b>	Faith City	<b>School Number:</b>	00422
<b>Strategic Aim:</b>	For students to strive towards excellence in all areas – socially, students will promote personal, interpersonal and community wellbeing.		
<b>Annual Aim:</b>	To teach students to care for themselves, relate to others and become responsible contributors to society To develop policies and programmes that promote a stimulating, safe and caring environment Undertake PB4L –SW Tier 2 programme with Ministry of Education support		
<b>Target:</b>	Targets of PB4L-SW are : <ul style="list-style-type: none"> <li>• Improved schoolwide incident referrals through analysis of Big five data</li> <li>• Disruptive incidents will decline by 20% in 2021</li> <li>• Physical incidents in the classroom will decline by 50% in 2021</li> </ul>		
<b>Baseline Data:</b>	<p><b>2020:</b> At the end of 2020 of problem behaviour there were 82 Abusive language, 25 defiance, 70 disrespect, 29 Property misuse and 3 bullying incidents At the end of 2020 there were 106 disruptive incidents made At the end of 2020 there were 87 physical incidents recorded.</p> <p>At the end of 2020 There were 357 referrals per 100. In 2019 there were 423 referrals. <b>A decrease of 66 or decrease of 15.6% for the year before 2019</b> There were 43 major referrals per 100 sts. In 2019 there were 60 major referrals. <b>A decrease of 28.33% of major referrals in 2020</b></p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Coach and Lead undertook Tier 2 training of PB4L-SW two years ago</p> <p>All staff attended 2 PLD sessions on classroom management by MOE providers</p> <p>Staff completed PLD on restorative practice practise, internally with the Principal</p> <p>Coach and Lead revisited PD on check in and check out, data input and analysis.</p> <p>Principal provided drill down and the use of SWIS data to present big 5 to the staff for discussion.</p> <p>Coach and Lead revisited and presented all Tier 2 documentation to staff including classroom problem solving, behaviour support plan, daily report card (check in and check out)</p> <p>Staff revisited using the behaviour support plan and these were discussed at staff meetings.</p> <p>Staff used check in and check out during the year.</p>	<p>Staff response to behaviour is more consistent – more incident reports were completed to gather data.</p> <p>Embedded Tier 2 as a staff after and staff were consistent with following behavioural expectations.</p> <p>All staff, students and parent community are aware of the school values and school expectations</p> <p>Some parents are using the school weekly focus as a focus in the home.</p> <p>The tiered reward system was successful with the students intentionally working towards achieving their next reward.</p> <p><b>Our School TFI received 100% in Term 3 2021</b></p> <p>PB4L staff transition documents were redeveloped. All new staff were transitioned through the PB4L programme</p> <p>Coach and Lead introduced new behaviour focus for the week at school assembly or in class. This</p>	<p>Consistent approach to behaviour management across all staff.</p> <p>The teaching of behaviour and expectations through the PB4L lessons occurred across the school on a Monday morning.</p> <p>Each week's Focus Behaviour was introduced school-wide on a Monday morning at assembly</p> <p>Staff felt more supported and empowered to deal with tricky situations</p> <p>Staff knowledge increased around PB4L –SW</p> <p>Classroom respect points based on the school values according to the matrix were popular with the students.</p> <p>Rewards when a certain number of respect points were earned were incentives for the children.</p>	<p>Continue with the work of out PB4L SW tier 1 + 2</p> <p>Continue to monitor behaviour and deliver lessons according to the Big 5 results</p> <p>Ensure data is entered consistently by all staff for both major and minor behaviours. Discuss this data regularly at staff meetings.</p> <p>Make sure staff are aware of areas and students of concern around physical aggression.</p> <p>Develop strategies for students and staff to ensure our physical aggression decreases within the school.</p> <p>A new tier 1 team has been established with appropriate roles allocated. Staff will require ongoing training in these roles.</p> <p>Restorative practice will be revisited with all staff.</p>

<p>We revised the matrix with all staff and made appropriate changes.</p> <p>We discussed 'major and minor behaviours and made appropriate adjustments.</p> <p>We discussed and adapted the Behavioural flowchart</p> <p>We used a staff reward system</p> <p>Termly overviews of expected and taught behaviours were sent home in the school newsletter.</p> <p>Staff in consultation with the students revised respect points (Class Dojo)</p> <p>We updated our staff handbook and new family pack to include information about PB4L</p> <p>We continued to use SWIS as a data collection</p> <p>Values consistently displayed around the school and referred to.</p> <p>PB4L was discussed regularly at staff meetings / team meetings. Report presented to the BOT during 2021</p>	<p>was followed up in the classroom with lessons being taught and the use of modelling books.</p> <p>Students in both Junior and Senior school continued 'check in and check out'.</p> <p>The adapted 'check in and check out' forms were used to better suit the students.</p> <p><b>At the end of 2021</b></p> <p><b>Abusive language decreased by 56%</b></p> <p><b>Defiance rose by 16% from 2020-2021</b></p> <p><b>Disrespect rose by 8.6% in 2021</b></p> <p><b>Property misuse decreased by 44.8%</b></p> <p><b>Bullying stayed the same – however there were only 3 reported incidents of bullying</b></p> <p><b>Summary of class issues:</b> <b>Room 3 had 27 minor incidents of physical aggression</b></p> <p><b>Room 5 had 37 incidents of minor disrespect; 26 incidents of minor disruption; 27 incidents of inappropriate/abusive language</b></p>	<p>Defiance, and disrespect and have improved significantly over time but both rose at the end of 2021 by small amount. Abusive language decreased significantly. We will focus back on disobedience and off task behaviour during class.</p> <p>The year 3 cohorts were made up of a group of boys who are strong leaders where behaviour of a physical nature can occur – now year 4 sts - we will focus on RJ as a means of working through issues that arise.</p> <p>RTLB + social worker worked with one boy at Tier 3 and their class teacher to provide strategies for managing escalating behaviours resulting in physical aggression.</p> <p>The student at Tier 3 was referred to Life to the Max and attended for two terms.</p> <p>RTLB and Life to the Max worked alongside whanau.</p>	<p>Revisit Classroom behaviour techniques to manage disrespect/defiance</p> <p>Revisit Active supervision in the playground to ensure staff are vigilant and referring students to our respect values.</p> <p>Ensure staff are on duty straight away when the bell rings</p> <p>Ensure staff revisit the school matrix before each break time with focus students.</p>
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**Note: 87 incidents in room 5 were committed by one student (now left)**

**Key times for in class incidents were before first break from between 10-11am**

**In 2021 the Major Problem Behaviours were:**

**Defiance = 13**

**Physical aggression = 13**

**Disrespect = 9**

**Disruption = 7**

**Abusive language = 6**

**(Majority of these were 1 student)**

#### **Planning for next year:**

Tier 1 roles for all staff...discussed and reappointment of roles.

Tier 2 embedded

Discuss strategies with staff to decrease disrespect, property misuse and abusive language in the classroom.

Put new strategies into place in Term 1 2022

Drill down data and present to staff twice a term. Discuss problem areas and set strategies to help in those areas.

# Analysis of Variance Reporting- Maths



<b>School Name:</b>	Faith City School	<b>School Number:</b>	00422
<b>Strategic Aim:</b>	All students can access the New Zealand Curriculum as evidenced by achievement		
<b>Annual Aim:</b>	To increase the number of students achieving at or above the expected Curriculum level in Maths		
<b>Target:</b>	<p>80 % of our students will be at or above the expected curriculum level by the end of 2021</p> <p>80 % of our Maori students will be at or above the expected curriculum level by the end of 2021</p> <p>70% Pasifika students will be at or above the expected curriculum level by the end of 2021</p>		
<b>Baseline Data:</b>	<p>Background Data</p> <p>36% of our Pasifika students are at or above the expected curriculum level.</p> <p>71% of our Maori students are at or above the expected curriculum level in Mathematics.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Data from 2020 end-of-year results were discussed with staff and the Board of Trustees.</p> <p>Following discussion and analysis of data, The Board of Trustees decided Maths would continue to be a priority for PLD in 2021</p> <p>An application for MOE hours was placed.</p> <p>60 Hours were allocated with Charlotte Wilkinson being the PD Facilitator. 20 Hours were given for Cultural responsiveness.</p> <p>Principal and Lead Maths Teacher met with PD Provider and discussed areas of concern from data analysis and self-review.</p> <p>Identified Teacher capability as an area to work on.</p> <p>Streamlined assessment schoolwide in Mathematics.</p> <p>Moved teachers from seeing Mathematics as a set of skills to be mastered to seeing mathematics as using the skills to solve real-life problems.</p>	<p><b>Target:</b></p> <p><b>80 % of our students will be at or above the expected curriculum level by the end of 2021</b></p> <p><b>Result:</b></p> <p>70% are at or above the expected curriculum level in Mathematics at the end of 2021</p> <p>20% are below the expected curriculum level in Mathematics</p> <p>10% are well below the expected curriculum level in Mathematics</p> <p><b>Target not met</b></p>	<p>Ongoing professional development targeting staff needs in Mathematics with a PD Facilitator and Lead Teacher has occurred and will continue in 2022. It can take 2 years to embed new practise.</p> <p>Teachers are becoming more confident in teaching maths and some have made significant changes in their teaching practice.</p> <p>Teachers understand that Professional development and collaboration to ensure culturally responsive practices, and contexts for learning within our school are required to further develop effective practice.</p> <p>PD took place on Cultural Responsiveness during the year especially around our Pasifika students.</p> <p>Teachers reflected on the data and formed the next steps for akonga and their own learning.</p>	<p>Data collected will be discussed and analysed to set future direction in Mathematics.</p> <p>An application for Maths P D Hours has been presented to the MOE.</p> <p>60 hours have been allocated for Maths</p> <p>A plan has been developed and goals set with Charlotte Wilkinson, being the school provider for PD in 2022.</p> <p>This has been discussed with our BOT and a target has been set around Maths achievement for 2022</p> <p>Teachers will identify their target groups for 2022 including Maori, and Pasifika students who are below the expected curriculum level, develop and track individual learning plans.</p> <p>Staff will have Professional development around use of the PACT tool.</p>

<p>Set goals in discussion with teachers, PD Facilitator, and Lead Teacher.</p> <p>Classroom teachers identified the children who were in their overall target group at the beginning of the year with a focus on Maori and Pasifika students. These target students were discussed at team meetings throughout the year.</p> <p>Identified gaps in learning of individual students early term 1.</p> <p>Individual learning goals were set with the students in target groups.</p> <p>PGC's were set up with individual teachers around Maori, Pasifika students, and the teaching of Mathematics. These were discussed with the Principal.</p> <p>Teachers reported progress on their target students at staff meetings and team meetings</p> <p>Staff meetings with the PLD Facilitator.</p> <p>Team Teaching with the PD Facilitator took place regularly.</p> <p>Classroom observations from PD Facilitator and the Lead Teacher</p>	<p><b>Target:</b></p> <p><b>80 % of our Maori students will be at or above the expected curriculum level by the end of 2021</b></p> <p><b>Result:</b></p> <p>69% of our Maori students are at or above the expected curriculum level in Mathematics.</p> <p>23% of our Maori students are below the expected curriculum level in mathematics</p> <p>8% are well below the expected curriculum level in mathematics</p> <p><b>Target not met</b></p>	<p>Improvements for some students occurred as a result of: .....</p> <p>Combined efforts of teachers in their own commitment to professional learning.</p> <p>Additional support that was provided to teachers.</p> <p>Collaborative nature of ongoing sharing of data and results.</p> <p>Students have a more clear understanding of their learning goals and action plan.</p> <p>There is a cohort of Yr 6 students who have previously come into the school well below the expected curriculum level. These students have required extra assistance in all curriculum areas.</p> <p>Some teachers require further support in extending students into the next level of mathematics and understanding what is expected at this level.</p> <p>Moderation was heavily weighted on testing. Engagement, thinking mathematically and statistically, solving problems and modelling</p>	<p>Staff will revisit the mathematics learning progressions and unpack these during the year.</p> <p>A Teacher Aide will work with small groups in Year 4-7 with Spring Into Maths programme to target number knowledge skills.</p> <p>Staff need to embed into their teaching the skills and strategies developed in 2021 for Maths including teacher knowledge and capability.</p> <p>Continue to focus on the group of students who are below and differentiate the programme to cater for how they learn best and what helps them to learn.</p> <p>Use strand maths as a way to consolidate number knowledge.</p> <p>Develop our skills at teaching maths across the curriculum.</p> <p>Continue to track students using mid-point evaluation of where students are in terms of meeting curriculum expectations.</p> <p>Individual teacher support will be provided as required over and</p>
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<p>occurred throughout the year. Feedback and next steps were identified.</p> <p>PD Facilitator, Principal, and Lead Teacher held regular meetings discussing progress and next steps for each teacher.</p> <p>Management reported to the Board mid-year and at the end of the year around the gains made</p> <p>Teachers discussed areas of concern and their own teaching with PD Facilitator and Lead Teacher.</p> <p>Extra classroom support was given to teachers as necessary and as requested.</p> <p>Developed and trialled a new assessment schedule that provides a more accurate picture of the development of mathematical knowledge and skills and the use of mathematics to solve problems across the school</p> <p>The Wilkie Way screen test was used as a knowledge based test at the beginning of term 1 and then in term 4 to measure progress. This progress was discussed with team leaders.</p>	<p><b>Target:</b></p> <p><b>70% Pasifika students will be at or above the expected curriculum level by the end of 2021</b></p> <p><b>Result:</b></p> <p>47% of our Pasifika students are at or above the expected curriculum area in Mathematics.</p> <p>14% of our Pasifika students are below the expected curriculum level in Mathematics</p> <p>39% of our Pasifika students are well below the expected curriculum in mathematics.</p> <p>8 of our Pasifika students received small group assistance with a Teacher Aide during the year as part of ESOL support.</p> <p>Our Pasifika student results have shown an increase in numbers of students at or above the expected curriculum level in mathematics from 36% in 2020 to 47% in 2021</p> <p>Target not met</p>	<p>situations in a range of meaningful contexts must become part of our overall teacher judgements.</p> <p>Some students found it difficult to learn online during COVID 19 (Lockdown) without the daily face to face teaching in a small group within a classroom.</p>	<p>above support from our PLD provider.</p> <p>Further develop Home-School partnerships especially around our target students.</p> <p>The BOT will allocate funding for the purchase of required maths resources.</p>
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<p>PMAT testing took place in term 2 and term 4</p> <p>Results of testing were discussed at mid year Parent interviews and extra support set up as necessary.</p> <p>PAT Maths in term 4</p> <p>Trialled the PACT tool for making OTJ's and developing understanding at the end of the year.</p> <p>Moderation with team leaders at the end of term 2 and term 4</p> <p>A training session was provided by Elizabeth Shaw (SAF) for using the PACT tool</p> <p>Cultural responsiveness PD took place with a specific focus on Pasifika students. (Leah Connor)</p> <p>Used Mathletics (Yr 7 &amp; 8) and study Ladder Junior and middle school, as tools to motivate learners and consolidate learning between home and school.</p> <p>Budget allocation to purchase resources to support classroom programmes.</p> <p>Teachers taught small Maths groups online at least 2x a week during Lockdown.</p>			
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<b>Planning for next year:</b> <ul style="list-style-type: none"> <li>-Use- the developed assessment schedule to provide a more accurate picture of the development of mathematical knowledge and skills and the use of mathematics to solve problems across the school.</li> <li>-Identify specific strengths and weaknesses and use the data for targeted intervention.</li> <li>- Staff will revisit the mathematics learning progressions and unpack these during the year.</li> <li>-Focus on cultural responsiveness by analysing and adjusting practices to communicate and teach in ways that value cultural identity while raising achievement in mathematics.</li> <li>-PLD Facilitator will work with each teacher developing a sequential plan in Maths to ensure adequate coverage in all areas.</li> <li>-The lead teacher will be in the classrooms following the PLD led workshops and in-class support by Charlotte. The Lead teacher will observe how teachers are using their new knowledge and the way students are responding to the changes in teaching. The Mathematics Lead teacher will offer the student observation data as feedback and discuss this with the teacher and plan the next steps.</li> <li>-Target groups will be formed with a focus on Maori and Pasifika students and those who are below the expected Curriculum level in Maths.</li> <li>-PD will commence in term 2022 with Charlotte Wilkinson</li> <li>-Staff will have Professional development around use of the PACT tool.</li> <li>-SPRING into Maths groups set up and work with a Teacher Aide</li> </ul>			

# Analysis of Variance Reporting- Writing



<b>School Name:</b>	Faith City School	<b>School Number:</b>	00422
<b>Strategic Aim:</b>	All students are able to access the New Zealand Curriculum as evidenced by achievement		
<b>Annual Aim:</b>	<b>WRITING</b>  <b>To increase the number of students achieving at or above the expected level in writing</b>		
<b>Target:</b>	Boys, Pasifika and Maori students who were below will make accelerated progress in writing Boys - 80% will be at the expected Curriculum level for Writing Pasifika - 70% will be at the expected Curriculum level for Writing Maori - 80% will be at the expected Curriculum level for Writing		
<b>Baseline Data:</b>	Background Data  <b>Writing -</b>  At the end of 2020 in writing 62% of the students in the school were working at or above the expected curriculum level for their year level.  68% of Maori students were working at the expected curriculum level or above.  23% of Pasifika were working at the expected curriculum level or above.  43% of boys were working at the expected curriculum level or above.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Data from 2020 end of year results, was collected on writing.</p> <p>Results were analysed and discussed as a staff and BOT</p> <p>Each classroom teacher identified the children who were in their overall target group at the beginning of the year with a focus on Pasifika and Maori students.</p> <p>Target groups and progress were discussed at team meetings throughout the year.</p> <p>Some teachers received classroom support during the year as requested or required.</p> <p>All teachers attended a 1 day PD session with Jude Parkes via Zoom.</p> <p>School-wide moderation took place two times during the year.</p> <p>Our two junior classes team-taught students for writing.</p> <p>Classroom observations took place in all classrooms.</p> <p>Staff attended PD on Cultural Responsiveness with Lia Connor.</p>	<p><b>2021:</b></p> <p>53% of boys are at or above the expected Curriculum level.</p> <p>20% of Pasifika Students are at or above the expected Curriculum level.</p> <p>65% of Maori Students are at or above the expected Curriculum level.</p> <p>Our year 4,5,6 results are of significant concern.</p> <p>Overall 62% are at or above the expected curriculum level in Writing.</p>	<p>Due to the intensive PD in writing during 2018-2019 staff have an extensive Kete of writing knowledge and resources and they felt confident in the teaching of writing.</p> <p>However, our results reflect a greater focus has been given to Maths by the staff rather than continuing to extend their new knowledge in the teaching and delivery of a quality writing programme.</p> <p>Some teachers found it difficult to teach writing online during the lockdown in 2021.</p> <p>There is a cohort of Yr 6 students who have previously come into the school well below the expected curriculum level. These students have required extra assistance in all curriculum areas.</p> <p>Some teachers find it difficult to extend or accelerate students.</p> <p>Some teachers have moved away from targeted group teaching to whole-class teaching.</p> <p>In some classes there was a lack of coverage of text types and skills being taught.</p>	<p>Data has been collected and analysed by Management and staff to set future direction in Writing.</p> <p>This will be discussed with our BOT. Future goals will be set and will include a Pasifika, Maori and boys focus.</p> <p>Senior Leaders will work along-side teachers who require support in developing a quality programme.</p> <p>Teachers will identify their target groups for 2022 including Pasifika, Maori, and boys who are below the expected curriculum level.</p> <p>A more collaborative approach will take place for planning.</p> <p>Classroom observations will happen with discussion and next steps developed.</p> <p>Team Teaching will be available to staff as necessary.</p> <p>Staff will be encouraged to attend COL Zoom meetings for PD</p>

Staff were given time to consolidate their teaching practise in writing in line with previous PD.

Senior Leaders will work with teachers on planning expectations to ensure coverage.

Teachers will revisit our school-wide Learning Progressions for all year levels to ensure the appropriate skills are being taught.

Planning for next year:

## **Kiwi Sport**

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

The school received \$2,006 which was spent on swimming lessons and life saving lessons at the Splash Centre.



**FAITH**  
CITY SCHOOL

*Te Kura Hāpori o te Whakapono*

## 2021 Board of Trustees Schedule

Name	Position	Gained	Term Expiry
Daniel Price + Ben Broughton	Chair	Parent election	2022
Sue Little	Staff Rep	Staff Rep	2022
Ben Broughton	Parent Rep	BOT Parent election	2022
Tim Price	Parent Rep	BOT Parent election	2022
Scott Dowman	Parent Rep	BOT Parent election	2022
Marty Bullock	Principal	Appointed 27/1/2020	
Ben Hoyle	Proprietor Rep	Appointed	
Tasha Bullock	Proprietor Rep	Appointed	
Anthea Stynder	Parent Rep		2022
Pau Malo	Parent Rep		2022