

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

The Auditor-General is the auditor of Sunset School (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19 that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 June 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school 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 obtained at the date of our report is the Statement of Responsibility, Board of Trustee Listing, Analysis of Variance and Kiwisport Report, but does not include the financial statements and our auditors' report thereon.

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

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

Independence

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

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



Stephen Graham
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand

SUNSET PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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	Members of the Board
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Sunset 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.

Fender Leathers

Full Name of Presiding Member



Signature of Presiding Member

2/6/2022

Date:

Eden Chapman

Full Name of Principal



Signature of Principal

2/6/2022

Date:

Sunset Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,575,554	1,507,121	1,584,150
Locally Raised Funds	3	135,182	50,500	95,830
Interest Income		1,186	2,000	2,729
Gain on Sale of Property, Plant and Equipment		-	-	996
		1,711,922	1,559,621	1,683,705
Expenses				
Locally Raised Funds	3	24,178	41,800	28,126
Learning Resources	4	1,007,757	937,942	1,001,899
Administration	5	200,200	213,470	183,044
Finance		572	572	441
Property	6	325,115	355,590	346,921
Depreciation	10	47,580	39,976	45,261
Loss on Disposal of Property, Plant and Equipment		-	-	1,665
		1,605,402	1,589,350	1,607,357
Net Surplus / (Deficit) for the year		106,520	(29,729)	76,348
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		106,520	(29,729)	76,348

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

Sunset Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		545,910	401,286	463,701
Total comprehensive revenue and expense for the year		106,520	(29,729)	76,348
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,861
Equity at 31 December		652,430	371,557	545,910
Retained Earnings		652,430	371,557	545,910
Equity at 31 December		652,430	371,557	545,910

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.

Sunset Primary School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	335,834	108,237	522,378
Accounts Receivable	8	60,305	42,967	52,293
GST Receivable		6,323	29,824	10,558
Prepayments		4,134	4,100	4,478
Investments	9	187,339	90,538	71,971
		593,935	275,666	661,678
Current Liabilities				
Accounts Payable	11	86,713	196,916	87,203
Revenue Received in Advance	12	78,800	5,369	800
Provision for Cyclical Maintenance	13	1,971	26,402	1,955
Finance Lease Liability	14	8,322	7,158	7,365
Funds held for Capital Works Projects	15	134,439	-	331,063
		310,245	235,845	428,386
Working Capital Surplus/(Deficit)		283,690	39,821	233,292
Non-current Assets				
Property, Plant and Equipment	10	400,769	353,638	341,507
		400,769	353,638	341,507
Non-current Liabilities				
Provision for Cyclical Maintenance	13	16,704	14,096	6,992
Finance Lease Liability	14	15,325	7,806	21,897
		32,029	21,902	28,889
Net Assets		652,430	371,557	545,910
Equity		652,430	371,557	545,910

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

Sunset Primary School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		556,580	602,105	680,575
Locally Raised Funds		213,182	43,500	91,261
Goods and Services Tax (net)		4,235	-	19,266
Payments to Employees		(322,794)	(283,000)	(344,900)
Payments to Suppliers		(215,078)	(472,064)	(333,964)
Interest Paid		(572)	(572)	(441)
Interest Received		756	2,000	2,954
Net cash from/(to) Operating Activities		236,309	(108,031)	114,751
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,403
Purchase of Property Plant & Equipment (and Intangibles)		(104,642)	(35,500)	(168,850)
Purchase of Investments		(115,368)	-	(2,109)
Proceeds from Sale of Investments		-	-	20,676
Net cash from/(to) Investing Activities		(220,010)	(35,500)	(147,880)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,861
Finance Lease Payments		(6,219)	(7,366)	(2,351)
Funds Administered on Behalf of Third Parties		(196,624)	-	292,863
Net cash from/(to) Financing Activities		(202,843)	(7,366)	296,373
Net increase/(decrease) in cash and cash equivalents		(186,544)	(150,897)	263,244
Cash and cash equivalents at the beginning of the year	7	522,378	259,134	259,134
Cash and cash equivalents at the end of the year	7	335,834	108,237	522,378

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.

Sunset Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Sunset 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 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	4 years
Library Resources	12.5% DV
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	479,158	407,987	448,664
Teachers' Salaries Grants	725,051	678,252	671,527
Use of Land and Buildings Grants	181,518	226,764	234,297
Other MoE Grants	189,827	194,118	229,662
	<u>1,575,554</u>	<u>1,507,121</u>	<u>1,584,150</u>

The school has opted in to the donations scheme for this year. Total amount received was \$18,150.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	100	-	250
Fees for Extra Curricular Activities	8,828	25,500	15,619
Trading	5,958	5,000	8,318
Fundraising & Community Grants	117,106	20,000	71,643
Other Revenue	3,190	-	-
	<u>135,182</u>	<u>50,500</u>	<u>95,830</u>
Expenses			
Extra Curricular Activities Costs	17,888	35,800	21,864
Trading	6,290	6,000	6,262
	<u>24,178</u>	<u>41,800</u>	<u>28,126</u>
<i>Surplus for the year Locally raised funds</i>	<u>111,004</u>	<u>8,700</u>	<u>67,704</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	22,468	27,690	33,538
Employee Benefits - Salaries	978,663	901,252	962,502
Staff Development	5,955	4,000	1,143
Equipment Repairs	671	5,000	4,716
	<u>1,007,757</u>	<u>937,942</u>	<u>1,001,899</u>

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,272	4,450	4,584
Board Fees	1,790	3,600	2,895
Board Expenses	3,937	4,300	1,036
Communication	1,571	2,100	1,334
Consumables	5,451	8,800	10,593
Operating Lease	916	820	796
Other	17,330	12,400	12,339
Employee Benefits - Salaries	37,388	32,000	31,395
Insurance	4,755	5,000	4,275
Service Providers, Contractors and Consultancy	8,827	15,000	9,942
Healthy School Lunch Programme	112,963	125,000	103,855
	<u>200,200</u>	<u>213,470</u>	<u>183,044</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	39,442	32,600	27,007
Cyclical Maintenance Provision	9,728	9,926	9,731
Grounds	7,160	2,400	1,250
Heat, Light and Water	14,241	22,000	21,318
Rates	3,500	2,200	3,990
Repairs and Maintenance	36,402	28,000	21,324
Use of Land and Buildings	181,518	226,764	234,297
Security	4,087	1,000	1,970
Employee Benefits - Salaries	26,112	28,000	22,636
Consultancy & Service Contractors	2,925	2,700	3,398
	<u>325,115</u>	<u>355,590</u>	<u>346,921</u>

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

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	335,834	108,237	407,536
Short-term Bank Deposits	-	-	114,842
Cash and cash equivalents for Statement of Cash Flows	<u>335,834</u>	<u>108,237</u>	<u>522,378</u>

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

Of the \$335,834 Cash and Cash Equivalents \$158,019 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.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	133	133	1,303
Banking Staffing Underuse	6,700	5,678	-
Interest Receivable	430	225	-
Teacher Salaries Grant Receivable	53,042	36,931	50,990
	<u>60,305</u>	<u>42,967</u>	<u>52,293</u>
Receivables from Exchange Transactions	563	358	1,303
Receivables from Non-Exchange Transactions	59,742	42,609	50,990
	<u>60,305</u>	<u>42,967</u>	<u>52,293</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	187,339	90,538	71,971
Total Investments	<u>187,339</u>	<u>90,538</u>	<u>71,971</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	228,514	14,359	-	-	(10,116)	232,755
Furniture and Equipment	58,442	65,203	-	-	(15,921)	107,726
Information and Communication Technolog	15,706	23,341	-	-	(9,939)	29,109
Motor Vehicles	2,786	1,739	-	-	(2,786)	1,739
Leased Assets	28,217	2,199	-	-	(7,838)	22,578
Library Resources	7,842	-	-	-	(980)	6,862
Balance at 31 December 2021	341,507	106,841	-	-	(47,580)	400,769

The net carrying value of equipment held under a finance lease is \$22,578 (2020: \$28,217)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	303,756	(71,001)	232,755	289,397	(60,883)	228,514
Furniture and Equipment	268,498	(160,772)	107,726	203,295	(144,853)	58,442
Information and Communication Technolog	85,828	(56,719)	29,109	62,486	(46,780)	15,706
Motor Vehicles	69,327	(67,588)	1,739	67,588	(64,802)	2,786
Textbooks	8,589	(8,589)	-	8,589	(8,589)	-
Leased Assets	33,575	(10,997)	22,578	31,376	(3,159)	28,217
Library Resources	77,348	(70,486)	6,862	77,348	(69,506)	7,842
Balance at 31 December	846,921	(446,152)	400,769	740,079	(398,572)	341,507

11. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	13,548	147,869	21,631
Accruals	17,749	10,869	13,227
Employee Entitlements - Salaries	53,042	36,931	50,990
Employee Entitlements - Leave Accrual	2,374	1,247	1,355
	86,713	196,916	87,203
Payables for Exchange Transactions	86,713	196,916	87,203
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	86,713	196,916	87,203

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	-	4,569	-
Bond - Hall Hire	800	800	800
NZ Community Trust Grant	78,000	-	-
	<u>78,800</u>	<u>5,369</u>	<u>800</u>

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	8,947	30,572	26,402
Increase to the Provision During the Year	9,890	9,926	9,906
Adjustment to the Provision	(162)	-	(175)
Use of the Provision During the Year	-	-	(27,186)
Provision at the End of the Year	<u>18,675</u>	<u>40,498</u>	<u>8,947</u>
Cyclical Maintenance - Current	1,971	26,402	1,955
Cyclical Maintenance - Term	16,704	14,096	6,992
	<u>18,675</u>	<u>40,498</u>	<u>8,947</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	8,637	7,158	7,937
Later than One Year and no Later than Five Years	15,379	7,806	22,266
Future finance charges	(369)	-	(941)
	<u>23,647</u>	<u>14,964</u>	<u>29,262</u>
Represented by			
Finance lease liability - Current	8,322	7,158	7,365
Finance lease liability - Term	15,325	7,806	21,897
	<u>23,647</u>	<u>14,964</u>	<u>29,262</u>

15. 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 \$
H&S Essential Infrastructure	202354	61,908	-	-	-	61,908
Rebuild Library Unit	205601	(16,552)	-	-	-	(16,552)
Site C LSPM - Toilet/shower, Visual Indicati	215340	282,968	-	(270,437)	-	12,531
A B E Heat Pumps	219598	2,739	-	(4,255)	-	(1,516)
Roofing Works	228302	-	-	(1,936)	-	(1,936)
SIP E Staffroom and office works	228304	-	67,319	(6,245)	-	61,074
Electrical Work	228303	-	8,836	(758)	-	8,078
Blk A - AMS Alterations	228305	-	20,000	(5,572)	-	14,428
A B D G & H Works	228308	-	-	(3,576)	-	(3,576)
Totals		331,063	96,155	(292,779)	-	134,439

Represented by:

Funds Held on Behalf of the Ministry of Education	158,019
Funds Due from the Ministry of Education	(23,580)
	<u>134,439</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
H&S Essential Infrastructure	202354	61,908	-	-	-	61,908
Rebuild Library Unit	205601	(16,552)	-	-	-	(16,552)
Site C LSPM - Toilet/shower, Visual Indicati	215340	(7,156)	304,627	(14,503)	-	282,968
A B E Heat Pumps	219598	-	36,277	(33,538)	-	2,739
Totals		38,200	340,904	(48,041)	-	331,063

16. 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.

17. 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	1,790	2,895
<i>Leadership Team</i>		
Remuneration	230,195	137,016
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	<u>231,985</u>	<u>139,911</u>

There are 4 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. 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	130 - 140	130 - 140
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	-	-
	<u>0.00</u>	<u>0.00</u>

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

18. 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	-	-

19. 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.

20. Commitments

(a) Capital Commitments

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

\$316,109 contract for the H&S Essential Infrastructure as agent for the Ministry of Education. This project is fully funded by the Ministry and \$316,678 has been received of which \$254,770 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$160,530 contract for the Rebuild Library Unit as agent for the Ministry of Education. This project is fully funded by the Ministry and \$144,477 has been received of which \$161,029 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$417,516 contract for the Site C LSPM - Toilet/shower, Visual Indicators as agent for the Ministry of Education. This project is fully funded by the Ministry and \$304,627 has been received of which \$292,096 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$40,918 contract for the A B E Heat Pumps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$36,277 has been received of which \$37,793 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$83,477 contract for the SIP E Staffroom and office works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$67,319 has been received of which \$6,245 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$11,482 contract for the Electrical Work as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,836 has been received of which \$758 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$200,000 contract for the Blk A - AMS Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$20,000 has been received of which \$5,572 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments as at 31 December 2020:

\$316,109 contract for the H&S Essential Infrastructure as agent for the Ministry of Education. This project is fully funded by the Ministry and \$316,678 has been received of which \$254,770 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$160,530 contract for the Rebuild Library Unit as agent for the Ministry of Education. This project is fully funded by the Ministry and \$144,477 has been received of which \$161,029 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$417,516 contract for the Site C LSPM - Toilet/shower, Visual Indicators as agent for the Ministry of Education. This project is fully funded by the Ministry and \$304,627 has been received of which \$21,659 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$40,374 contract for the A B E Heat Pumps as agent for the Ministry of Education. This project is fully funded by the Ministry and \$36,277 has been received of which \$33,538 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

21. 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	335,834	108,237	522,378
Receivables	60,305	42,967	52,293
Investments - Term Deposits	187,339	90,538	71,971

Total Financial assets measured at amortised cost	583,478	241,742	646,642
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Financial liabilities measured at amortised cost

Payables	86,713	196,916	87,203
Finance Leases	23,647	14,964	29,262

Total Financial Liabilities Measured at Amortised Cost	110,360	211,880	116,465
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22. Events After Balance Date

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

23. Comparatives

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

Sunset Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Rachel Tatton	Presiding Member	Elected	Sep 2022
Eden Chapman	Principal		
Veena Kameta	Parent Representative	Elected	Sep 2022
Fender Leathers	Parent Representative	Elected	Sep 2022
Prue Nikora	Staff Representative	Elected	Sep 2022

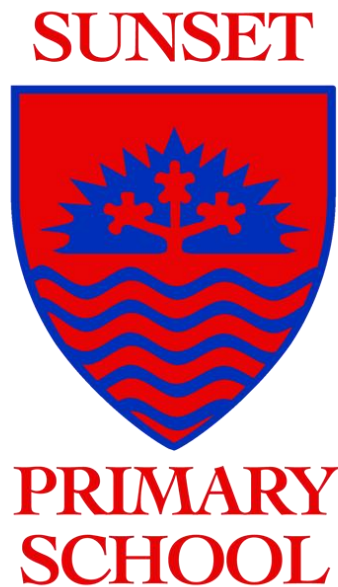
Sunset Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$1,979 (excluding GST). The funding was spent on sporting endeavours.

Sunset Primary School

Annual Report 2021



Mā te Mahitahi ka Tutuki - As One we can Achieve

Ratified

The School Board accepted this annual report at their meeting 6 December 2021

SUNSET PRIMARY SCHOOL ANNUAL PLAN OUTCOMES

	NELP Priority	National Actions	School Specific Actions	Progress (New Progress in ' <i>Bold Italics</i> ')
LEARNERS AT THE CENTRE	1: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying	Review and then publicise to the school community the process for raising concerns with the school. Positive Behaviour for Learning (PB4L), Incredible Years, Trauma Informed Practice and Zones of Regulation are all in progress.	The Te Maru o Ngongotahā Kahui Ako has begun planning meetings for delivery of PLD hours for Hauora and Trauma Informed Practice. Te Maru o Ngongotahā Kahui Ako held a staff meeting at Reading Cinemas to show the movie 'Resilience' which is about the need for school systems to be Trauma Informed. Teachers have received the Zones of Regulation Teacher's Guide We have two teachers taking part in IYT, and two IYT Māori. Te Maru o Ngongotahā Kahui Ako has just received 300 hours for PLD in Trauma Informed Practice. We had three really productive teacher only days on Zones of Regulation, Trauma Informed Practice and Localised Curriculum. All teachers are really enjoying these kaupapa and have asked for additional resources to support their work in classes.
		Create a safe and inclusive culture where diversity is valued and all learners/ākonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from	Ensure that all students have equal opportunities to participate in school activities Provide free stationery, breakfast and lunch to all students Ensure all school activities are carried out without charge to whānau Increase awareness of how school environment can support Trauma Impacted students.	Using the Ministry of Education's donations scheme allows us to cover fees and transport to extra-curricular activities, as well as free stationery and breakfast. Lunch is provided through the government's lunch in schools' scheme.

	diverse ethnic communities, feel they belong		A number of new Chromebooks and iPads have been purchased, some funded via Ministry of Education. These have been issued to classrooms.
2: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	Partner with family and whānau to equip every learner/ākonga to build and realise their aspirations	Increase whānau opportunities for positive interactions with school (celebrations, open nights, job fair)	<p>Lots of families joined us at the end of term 1 for a shared kai and disco, as well as a look at the new mural. It was a very positive, informal event.</p> <p>Not many whānau attended the job fair.</p> <p>The end of the year was severely impacted by resurgence of Covid-19 with lockdowns and restrictions meaning that many events were cancelled.</p> <p>Ahurei and prize-giving were cancelled – both activities that our whānau love to engage in.</p>
	Identify and respond to learner/ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations	<p>Increasing and embedding teacher content knowledge in mathematics</p> <p>Beginning exploration of Structured Literacy kaupapa</p> <p>Reading Recovery, TKT Oral Language Programme and New Entrant's Learning Initiative in place to support learning in the junior school</p>	<p>The staff requested that one of our management units be set aside for continuing momentum in maths, and another one for structured literacy. Teachers have been appointed to these roles.</p> <p>We have completed our PLD hours for Maths.</p> <p>Four teachers and Eden have attended introductions to Structured Literacy.</p> <p>Reading Recovery was delivered throughout the year and staffing has been provided by the Ministry of Education to continue this in 2022.</p> <p>The NELI programme will continue in 2022, but will now be all day instead of only mornings.</p> <p>The TKT programme needs a couple more volunteers to be fully subscribed. We have plenty of students that could benefit from the programme.</p>

BARRIER-FREE ACCESS	3: Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs	Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing, participating or remaining engaged in schooling, and work to address them	<p>Transport provided to school</p> <p>Students in Emergency Housing get priority for school transport.</p> <p>Ngā Tini Whetū programme supporting families</p> <p>Access to free holiday programmes</p> <p>Lots of opportunities to explore the wider curriculum and extra-curricular activities: sports, robotics, chess, waka ama, tikanga</p>	<p>Transport for students is provided for students where getting to school is problematic. Families in emergency housing have had transport provided via a partnership between schools and MSD.</p> <p>We have begun a partnership with Whānau Ora (Ngā Tini Whetū). They have employed a paearahi to work at Sunset Primary School with 10 whānau over a 2-year time period to support them with creating and achieving their dreams. Nga Tini Whetu has a working relationship with 6 families thus far. We are liaising on other families they might engage with</p> <p>Students have taken part in various extra-curricular activities including Digital Natives Academy, Miniball, mini-marathon, cricket and mountain biking events.</p>
		Where possible, reduce non-fee costs, including costs associated with BYOD policies, and take advantage of policies to reduce financial dependence on families and whanau	<p>No fees for anything, aside from school uniform</p> <p>Transport provided to events</p> <p>Senior School 1:1 device, free of charge</p> <p>Ensure that all students have equal opportunities to participate in school activities</p> <p>Provide free stationery, breakfast and lunch to all students</p> <p>Ensure all school activities are carried out without charge to whānau</p>	<p>Using the Ministry of Education's donations scheme allows us to cover fees and transport to extra-curricular activities, as well as free stationery and breakfast.</p> <p>Lunch is provided through the government's lunch in schools' scheme.</p> <p>A number of new Chromebooks and iPads have been purchased, some funded via Ministry of Education. These have been issued to classrooms.</p>
	4: Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy	Identify learners/ākonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking	<p>Positive Behaviour for Learning (PB4L), Incredible Years, Trauma Informed Practice and Zones of Regulation are all in progress.</p> <p>Increasing and embedding teacher content knowledge in mathematics</p> <p>Beginning exploration of Structured Literacy kaupapa</p>	<p>The Te Maru o Ngongotahā Kahui Ako has begun planning meetings for delivery of PLD hours for Hauora and Trauma Informed Practice.</p> <p>Te Maru o Ngongotahā Kahui Ako held a staff meeting at Reading Cinemas to show the movie 'Resilience' which is about the need for school systems to be Trauma Informed.</p>

		<p>additional support from specialists</p>	<p>Reading Recovery, TKT Oral Language Programme and New Entrant's Learning Initiative in place to support learning in the junior school</p> <p>New Assessment Guidelines and Timetable for the School developed</p>	<p>Teachers have received the Zones of Regulation Teacher's Guide</p> <p>We have two teachers taking part in IYT, and two IYT Māori.</p> <p>Te Maru o Ngongotahā Kahui Ako has just received 300 hours for PLD in Trauma Informed Practice.</p> <p>We had three really productive teacher only days on Zones of Regulation, Trauma Informed Practice and Localised Curriculum. All teachers are really enjoying these kaupapa and have asked for additional resources to support their work in classes.</p> <p>All staff have carried out a review of planning formats and assessment processes and there has been significant developments in this area.</p>
QUALITY TEACHING AND LEADERSHIP	<p>5: Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</p>	<p>Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture</p>	<p>CRRP work with Te Maru o Ngongotahā Kahui Ako.</p> <p>Building relationship with Ngāti Whakaue and Kuirau Marae (Noho)</p> <p>Noho for some Auraki classes</p>	<p>I have requested support from the Te Maru o Ngongotahā Kahui Ako CRRP team to help plan noho for Auraki classes</p> <p>A huge amount of work has gone into a new localised curriculum for Sunset Primary School. Including a fantastic Te Awaratanga Curriculum.</p> <p>Te Maru o Ngongotahā Kahui Ako has secured funding to develop planning for te Reo in Auraki classes, to support schools to engage with Ngāti Whakaue's He Pataka Korero resource and to developing planning and assessment in rumaki classes.</p> <p>Next year several noho marae are planned, as well as a potential camp and EOTC visits to give life to the Te Arawatanga Curriculum.</p>

6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce	<p>Identify gaps in teaching capability and invest in opportunities for teachers/kaiako and staff to strengthen teaching, leadership and learning support</p>	<p>Increasing and embedding teacher content knowledge in mathematics</p> <p>Beginning exploration of Structured Literacy kaupapa</p> <p>Positive Behaviour for Learning (PB4L), Incredible Years, Trauma Informed Practice and Zones of Regulation are all in progress.</p>	<p>The staff carried out a needs assessment for our school's management units. The staff decided that they wanted to use management units for:</p> <ul style="list-style-type: none"> • DP/Team Leader - Prue • SENCO/Lead LSWs - Prue • Junior Team Leader - Darshna • Te Ao Maori - Leilani • Structured Literacy - Trudi • Maths Leadership - Willow • ICT Digital Technologies – Willow <p>All staff have carried out a review of planning formats and assessment processes and there has been significant developments in this area.</p> <p>The strong focus on maths has had a huge impact on student engagement and teacher confidence in teaching maths. We aren't seeing huge shifts in student achievement as yet, but this kaupapa will continue as the way we do things from now on.</p> <p>Our Learning Support Co-ordinator has instigated a cross sector meeting with Health, RTLb, Ministry of Education, Whānau Ora and Sunset staff to discuss student needs and where additional support can be sought for the student and the whānau.</p>
	<p>Develop teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches</p>	<p>Positive Behaviour for Learning (PB4L), Incredible Years, Trauma Informed Practice and Zones of Regulation are all in progress</p> <p>Trauma Informed Practice</p>	<p>The Te Maru o Ngongotahā Kahui Ako has begun planning meetings for delivery of PLD hours for Hauora and Trauma Informed Practice.</p> <p>Te Maru o Ngongotahā Kahui Ako held a staff meeting at Reading Cinemas to show the movie 'Resilience' which is about the need for school systems to be Trauma Informed.</p>

				<p>Teachers have received the Zones of Regulation Teacher's Guide</p> <p>We have two teachers taking part in IYT, and two IYT Māori.</p> <p>Te Maru o Ngongotahā Kahui Ako has just received 300 hours for PLD in Trauma Informed Practice.</p> <p>We had three really productive teacher only days on Zones of Regulation, Trauma Informed Practice and Localised Curriculum. All teachers are really enjoying these kaupapa and have asked for additional resources to support their work in classes.</p>
<p>FUTURE OF LEARNING AND</p>	<p>7: Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work</p>	<p>Support learners/ākonga to see the connection between what they're learning and the world of work</p>	<p>Job Fair in conjunction with surrounding schools and Rotorua Lakes Council (Child Equity Programme)</p>	<p>The job fair was run at Sunset Primary School by Rotorua Lakes Council. Four schools visited the fair and the whole day was a huge success.</p>

SUNSET PRIMARY SCHOOL ANNUAL TARGETS

Target for Raising Student Achievement – MATHEMATICS / PANGARAU (includes Rūmaki)

Targets that Will Depict Improvement / Progress

We are looking to cause acceleration over and above the expectation of 1 year level **at a rate of 0.5 year** levels.

	2020 Cohort Average in Year Levels	2021 Cohort Target for End of 2021 Average in Year Levels
Year 2	1.1 / 2	1.5
Year 3	1.9 / 3	2.5
Year 4	3.3 / 4	3.5
Year 5	4.3 / 5	4.5
Year 6	4.7 / 6	5.5

Summary of Results

	2021 Cohort Actual Start of 2021 Average in Year Levels	2021 Cohort Target for End of 2021 Average in Year Levels	2021 Cohort Actual End of 2021 Average in Year Levels	Average Progression in Stages (Diagnostic Questions Learnt)
Year 2	0.67/1	1.5	1.1/2	5
Year 3	1.2/2	2.5	2.1/3	4
Year 4	2.2/3	3.5	3/4	6
Year 5	3.1/4	4.5	4/5	5
Year 6	3.85/5	5.5	5.2/6	5

Conclusion

The approach to mathematics is having a positive impact on our students learning. Their attitude to maths is much improved as is the attitude and confidence in teachers. As a result of the feeling around maths teachers have decided to dedicate one of our management unit to the mission on maintaining and improving our momentum in Maths. We are also developing maths planning formats to make best use of our current approach to maths teaching.

In order to analyse the results above it is important to recognise the start point (in the left column). Taking Year 3 for example: at the beginning of the year students should be starting at the Year 2 level, but our students are starting near the beginning of the Year 1 level (1.2). In Year 5 they should be starting at the Year 4 level but are actually starting at the beginning of Year 3 (3.1). This pattern persists across all year levels.

Although we were aiming for acceleration at each year level this only occurred at Year 6. It is particularly challenging to accelerate students who are behind, but we must continue striving to find a way for our ākonga.

Target for Raising Student Achievement - READING

Targets that Will Depict Improvement / Progress

We are looking to accelerate progress for all students. When tracking reading level progress for Year 2-6 students we are aiming to see an increase for all students (although those reading at above level 27 will be excluded).

	Expected Reading Levels to Progress	Target to Accelerate Progress (measured in reading levels)	Acceleration in Reading Levels
Year 2	6	10	4
Year 3	4	7	3
Year 4	3	5	2
Year 5	2	4	2
Year 6	2	4	2

Summary of Results

	Expected Progress (in Reading Levels)	Target to Accelerate Progress (measured in reading levels)	Actual Increase in Reading Levels	Acceleration (in reading levels)
Year 2	6	10	11	5
Year 3	4	7	5	1
Year 4	3	5	3	0
Year 5	2	4	3	1
Year 6	2	4	4	2

Conclusion

Each year level, except level 4 which made expected progress, experienced accelerated progress. Year 2 and Year 6 met or exceeded our aspirational acceleration targets.

Next year we are going to look into working with structured literacy for juniors which should provide more support and structure for those juniors.

Schoolwide mandated planning formats should promote some more consistency of results and help ensure that reading continues to be prioritised. Although this target is about progress and acceleration and has been broadly successful the reading age across the school averages out to being 1-1.5 years behind expectation.

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$ 1,782.42 (excluding GST).

The funding was spent on new balls and equipment, supporting students to travel to regional sporting events and paying entry fees. The number of students participating in organised sport has increased outside of school hours significantly in Netball, Miniball and participation in the local Touch competition

School roll and days open

The school roll at:	1 March 2021	30 November 2021	The school will be open for:	2021
	119	136		380 half days

Members of the Board of Trustees

Name	Position	How position on Board gained	Term expired/expires
Fender Leathers	Parent rep, Presiding Member	Elected June 2019 Elected Presiding Member February 2021	September 2022
Eden Chapman	Principal	Appointed January 2019	
Prue Nikora	Staff rep	Elected June 2019	September 2022
Veena Kameta	Parent rep	Elected June 2019	September 2022
Tupou Kaloni-Cook	Parent rep	Elected June 2021	September 2022