

HAMILTON EAST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1731

Principal: Pippa Wright

School Address: 7 Dawson St, Hamilton East, Hamilton

School Postal Address: Dawson St, Hamilton East, Hamilton 3216

School Phone: 07 839 3377

School Email: office@hameast.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Therese Balvert	Chair Person	Elected	2022
Pippa Wright	Principal	ex Officio	
Toni Dobson	Parent Rep	Elected	2022
Elizabeth Nelson	Parent Rep	Elected	2022
Lavinia Taitoko	Parent Rep	Elected	2022
Andrew Rozen	Parent Rep	Co-opted	2020
Lynda McKenzie	Staff Rep	Elected	2022

Accountant / Service Provider: SRN Partners (Hamilton) Ltd

HAMILTON EAST SCHOOL

Annual Report - For the year ended 31 December 2021

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Hamilton East 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.

Toni Maree Dobson
Full Name of Presiding Member

Toni Dobson
Signature of Presiding Member

Date: 9/8/22

Philippa Julie Wright
Full Name of Principal

[Signature]
Signature of Principal

Date: 9/8/22

Hamilton East School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,850,070	3,536,700	3,932,820
Locally Raised Funds	3	130,843	60,800	140,882
Interest Income		2,397	3,000	2,863
Gain on Sale of Property, Plant and Equipment		-	-	268
		<u>3,983,310</u>	<u>3,600,500</u>	<u>4,076,833</u>
Expenses				
Locally Raised Funds	3	58,564	49,300	54,277
Learning Resources	4	2,769,731	2,647,100	2,743,039
Administration	5	225,108	261,010	201,247
Finance		5,452	-	6,383
Property	6	619,125	629,300	830,015
Depreciation	11	103,001	48,000	100,650
		<u>3,780,981</u>	<u>3,634,710</u>	<u>3,935,611</u>
Net Surplus / (Deficit) for the year		202,329	(34,210)	141,222
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>202,329</u></u>	<u><u>(34,210)</u></u>	<u><u>141,222</u></u>

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

Hamilton East 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		1,070,181	1,070,180	921,719
Total comprehensive revenue and expense for the year		202,329	(34,210)	141,222
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	7,240
Equity at 31 December		1,272,510	1,035,970	1,070,181
Retained Earnings		1,272,510	1,035,970	1,070,181
Reserves		-	-	-
Equity at 31 December		1,272,510	1,035,970	1,070,181

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.

Hamilton East School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	488,934	410,985	137,529
Accounts Receivable	8	198,775	177,500	174,433
GST Receivable		10,707	10,600	4,113
Prepayments		26,264	18,000	17,026
Inventories	9	6,320	6,000	4,598
Investments	10	200,952	100,000	400,000
Funds Due from MOE	16	-	-	39,185
		<u>931,952</u>	<u>723,085</u>	<u>776,884</u>
Current Liabilities				
Accounts Payable	12	237,727	242,815	214,201
Borrowings	13	-	-	1,650
Provision for Cyclical Maintenance	14	-	-	97,098
Finance Lease Liability	15	26,450	26,445	27,287
Funds held for Capital Works Projects	16	72,697	86,700	-
		<u>336,874</u>	<u>355,960</u>	<u>340,236</u>
Working Capital Surplus/(Deficit)		595,078	367,125	436,648
Non-current Assets				
Property, Plant and Equipment	11	693,380	684,795	665,150
		<u>693,380</u>	<u>684,795</u>	<u>665,150</u>
Non-current Liabilities				
Finance Lease Liability	15	15,948	15,950	31,617
		<u>15,948</u>	<u>15,950</u>	<u>31,617</u>
Net Assets		<u>1,272,510</u>	<u>1,035,970</u>	<u>1,070,181</u>
Equity		<u>1,272,510</u>	<u>1,035,970</u>	<u>1,070,181</u>

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

Hamilton East School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,104,710	791,700	1,135,898
Locally Raised Funds		130,843	60,800	140,882
Goods and Services Tax (net)		(6,593)	(6,485)	2,642
Payments to Employees		(571,208)	(417,330)	(620,859)
Payments to Suppliers		(450,810)	(473,089)	(347,655)
Interest Paid		(5,452)	-	(6,383)
Interest Received		2,901	3,780	2,280
Net cash from/(to) Operating Activities		204,391	(40,624)	306,805
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	551
Purchase of Property Plant & Equipment (and Intangibles)		(149,506)	(88,990)	(55,224)
Proceeds from/(Purchase) of Investments		199,048	300,000	(400,000)
Net cash from/(to) Investing Activities		49,542	211,010	(454,673)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,240
Finance Lease Payments		(12,760)	(7,164)	(24,420)
Painting contract payments		-	-	(10,570)
Loans Received/ Repayment of Loans		(1,650)	(1,650)	(3,300)
Funds Administered on Behalf of Third Parties		111,882	111,884	(36,341)
Net cash from/(to) Financing Activities		97,472	103,070	(67,391)
Net increase/(decrease) in cash and cash equivalents		351,405	273,456	(215,259)
Cash and cash equivalents at the beginning of the year	7	137,529	137,529	352,788
Cash and cash equivalents at the end of the year	7	488,934	410,985	137,529

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.

Hamilton East School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Hamilton East 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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) 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) 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.

h) 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.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	10 - 15 years
Information and communication technology	4 - 5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the 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

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, 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.

o) 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.

p) 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.

q) Budget Figures

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

r) 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	920,891	735,000	897,548
Teachers' Salaries Grants	2,320,278	2,320,000	2,212,123
Use of Land and Buildings Grants	425,082	425,000	597,391
Other MoE Grants	183,819	56,700	225,758
	<u>3,850,070</u>	<u>3,536,700</u>	<u>3,932,820</u>

The school has opted in to the donations scheme for this year. Total amount received was \$70,800.

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	44,305	10,000	22,696
Fees for Extra Curricular Activities	4,882	5,000	3,343
Trading	36,592	35,800	34,703
Fundraising & Community Grants	30,145	-	5,726
Other Revenue	14,919	10,000	74,414
	<u>130,843</u>	<u>60,800</u>	<u>140,882</u>
Expenses			
Extra Curricular Activities Costs	14,484	14,000	7,097
Trading	39,446	35,300	43,205
Fundraising and Community Grant Costs	4,634	-	3,975
	<u>58,564</u>	<u>49,300</u>	<u>54,277</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>72,279</u>	<u>11,500</u>	<u>86,605</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	54,827	49,700	61,415
Equipment Repairs	-	10,000	4,647
Information and Communication Technology	6,658	34,600	8,318
Library Resources	6,208	15,000	1,288
Employee Benefits - Salaries	2,681,301	2,505,000	2,647,800
Staff Development	20,737	32,800	19,571
	<u>2,769,731</u>	<u>2,647,100</u>	<u>2,743,039</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,786	6,000	5,901
Board Fees	4,770	6,000	4,925
Board Expenses	2,810	4,000	3,633
Communication	7,663	7,700	6,610
Consumables	4,356	3,000	2,168
Other	15,459	27,310	11,838
Employee Benefits - Salaries	148,667	173,000	134,069
Insurance	9,742	10,000	9,448
Service Providers, Contractors and Consultancy	24,855	24,000	22,655
	225,108	261,010	201,247

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	2,525	3,900	4,339
Consultancy and Contract Services	1,454	56,000	36,091
Cyclical Maintenance Provision	-	-	46,481
Grounds	32,990	15,500	18,537
Heat, Light and Water	20,793	25,000	23,063
Rates	8,710	12,000	9,335
Repairs and Maintenance	57,564	25,900	32,302
Use of Land and Buildings	425,082	425,000	597,391
Security	5,155	4,000	5,725
Employee Benefits - Salaries	64,852	62,000	56,751
	619,125	629,300	830,015

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of the 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	287,310	210,985	137,529
Short-term Bank Deposits	201,624	200,000	-
Cash and cash equivalents for Statement of Cash Flows	488,934	410,985	137,529

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

Of the \$488,934 Cash and Cash Equivalents, \$72,697 is held by the School on behalf of the Ministry of Education. These funds have been provided from 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
	\$	\$	\$
Interest Receivable	278	-	782
Banking Staffing Underuse	20,856	-	6,329
Teacher Salaries Grant Receivable	177,641	177,500	167,322
	<u>198,775</u>	<u>177,500</u>	<u>174,433</u>
Receivables from Exchange Transactions	278	-	782
Receivables from Non-Exchange Transactions	198,497	177,500	173,651
	<u>198,775</u>	<u>177,500</u>	<u>174,433</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	6,320	6,000	4,598
	<u>6,320</u>	<u>6,000</u>	<u>4,598</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	200,952	100,000	400,000
Total Investments	<u>200,952</u>	<u>100,000</u>	<u>400,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	41,838	-	-	-	(1,045)	40,793
Furniture and Equipment	423,826	51,233	-	-	(45,426)	429,633
Information and Communication Technology	126,765	62,979	-	-	(23,292)	166,452
Leased Assets	53,890	15,448	-	-	(30,784)	38,554
Library Resources	18,831	1,571	-	-	(2,454)	17,948
Balance at 31 December 2021	<u>665,150</u>	<u>131,231</u>	<u>-</u>	<u>-</u>	<u>(103,001)</u>	<u>693,380</u>

2021: The net carrying value of equipment held under a finance lease is \$38,554 (2020: \$53,890).

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	74,797	(34,004)	40,793	74,797	(32,959)	41,838
Furniture and Equipment	807,100	(377,467)	429,633	762,204	(338,378)	423,826
Information and Communication T	663,782	(497,330)	166,452	603,396	(476,631)	126,765
Leased Assets	123,069	(84,515)	38,554	141,345	(87,455)	53,890
Library Resources	112,630	(94,682)	17,948	111,059	(92,228)	18,831
Balance at 31 December	<u>1,781,378</u>	<u>(1,087,998)</u>	<u>693,380</u>	<u>1,692,801</u>	<u>(1,027,651)</u>	<u>665,150</u>

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	18,340	24,315	11,510
Accruals	11,082	11,000	8,039
Employee Entitlements - Salaries	177,641	177,500	167,322
Employee Entitlements - Leave Accrual	30,664	30,000	27,330
	<u>237,727</u>	<u>242,815</u>	<u>214,201</u>
Payables for Exchange Transactions	226,645	242,815	206,162
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	11,082	-	8,039
Payables for Non-exchange Transactions - Other	-	-	-
	<u>237,727</u>	<u>242,815</u>	<u>214,201</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Loans due in one year	-	-	1,650
	<u>-</u>	<u>-</u>	<u>1,650</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	97,098	97,098	50,617
Reversal of the Provision During the Year	(76,460)	(76,460)	46,481
Use of the Provision During the Year	(20,638)	(20,638)	-
Provision at the End of the Year	<u>-</u>	<u>-</u>	<u>97,098</u>
Cyclical Maintenance - Current	-	-	97,098
Cyclical Maintenance - Term	-	-	-
	<u>-</u>	<u>-</u>	<u>97,098</u>

15. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	28,986	29,000	31,656
Later than One Year and no Later than Five Years	16,518	16,500	33,755
Future Finance Charges	(3,106)	(3,105)	(6,507)
	<u>42,398</u>	<u>42,395</u>	<u>58,904</u>
Represented by			
Finance lease liability - Current	26,450	26,445	27,287
Finance lease liability - Term	15,948	15,950	31,617
	<u>42,398</u>	<u>42,395</u>	<u>58,904</u>

16. Funds Held for Capital Works Projects

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

	2021 Project	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
B Block Refurbishment	224784	-	110,082	(37,385)	-	72,697
Spec Needs Mod- Handrails	221895	(4,090)	4,090	-	-	-
Staffroom Upgrade	220939	(35,095)	35,095	-	-	-
Administration Upgrade	226419	-	96,126	(112,700)	16,574	-
Totals		<u>(39,185)</u>	<u>245,393</u>	<u>(150,085)</u>	<u>16,574</u>	<u>72,697</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	72,697
Funds Due from the Ministry of Education	-
	<u>72,697</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Spec Needs Mod- Handrails		-	68,307	72,397	-	(4,090)
Staffroom Upgrade		1,246	90,288	135,379	8,750	(35,095)
Totals		<u>1,246</u>	<u>158,595</u>	<u>207,776</u>	<u>8,750</u>	<u>(39,185)</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	4,770	4,925
<i>Leadership Team</i> Remuneration	499,722	570,078
Full-time equivalent members	4	5
Total key management personnel remuneration	504,492	575,003

There are six members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. The Board also has a Finance committee (five members) that meets monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	1.00	4.00
110 - 120	2.00	-
	3.00	4.00

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

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

21. Commitments

(a) Capital Commitments

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

(a) A contract for the refurbishment of B Block to be completed in 2022, which will be fully funded by the Ministry of Education. \$110,083 has been received of which \$37,386 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$72,397 related to Special Needs Modifications, Handrails)

(b) Operating Commitments

As at 31 December 2021 the Board has no operating lease contracts.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	488,934	410,985	137,529
Receivables	198,775	177,500	174,433
Investments - Term Deposits	200,952	100,000	400,000
Total Financial assets measured at amortised cost	<u>888,661</u>	<u>688,485</u>	<u>711,962</u>

Financial liabilities measured at amortised cost

Payables	226,645	242,815	206,162
Borrowings - Loans	-	-	1,650
Finance Leases	42,398	42,395	58,904
Total Financial Liabilities Measured at Amortised Cost	<u>269,043</u>	<u>285,210</u>	<u>266,716</u>

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

Towards the end of 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 HAMILTON EAST SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Hamilton School East (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 17, 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 15 August 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.

The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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 arises from the Public Audit Act 2001.

Other information

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


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

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

Independence

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

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



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Hamilton East	School Number:	1731
Strategic Aim:	Students are engaged as lifelong learners and encouraged to reach their highest potential		
Annual Aim:	1.3 Embed programmes that recognise and respond to the needs of learners.		
Targets:	<p>Literacy Literacy Achievement Writing 30% of students, who are currently tracking below level, will have been accelerated to be writing at the expected achievement level. <u>Our Writing Target Group</u>By the end of 2021, from our group of 176 students, . 58 students, who are currently tracking below level, will have been accelerated to be writing at the expected achievement level. 20 of these will be Maori students, 3 of these Pasifika students, 20 of these NZ European students and 15 ELL. <u>Spelling: Target Group: 60 Year 4-6</u> Sub Target To raise the 32 tamariki that are a year below their chronological age, to be spelling at their chronological age, and the 28 who are well below, to one year below.</p> <p>Reading Target group Y2 30 students ; 50% students will be reading at orange by the end of Year 2.</p>		
Baseline Data:	<p>Writing 176 students,. 58 students, who are currently tracking below level, will have been accelerated to be writing at the expected achievement level. 20 of these will be Maori students, 3 of these Pasifika students, 20 of these NZ European students and 15 ELL. 32 tamariki that are a year below their chronological age</p> <p>Reading This is accelerated growth, and will not put them at level, but very close to it. Year 2 reading levels so 60 % of Year 2's who have been with us for the whole year, will be reading at the expected level. <i>This compares with 48% at level and a 35% gain across the 2020 year 2 cohort.</i></p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<div style="background-color: #d9ead3; padding: 2px;">Year 1/2</div> <p>Reading Recovery</p> <p>LA phonics Yolanda individual/group lessons</p> <p>Whole class phonics Yolanda lessons</p>	<p>Interrupted by Covid Lockdowns When students returned we focussed on Hauora not assessment. Attempted updates of levels in Feb March 2022 . This has once again been disrupted. No further data available except for YR ½ learners who are the target group for 2022.</p>		
<div style="background-color: #d9ead3; padding: 2px;">Year 3/4</div> <p>LA phonics Yolanda individual lessons</p> <p>LA Repeated Reading groups (up to orange readers)</p> <p>Cathy/Madeleine SMART - Individual strategies (after orange)</p> <p>MSL - Groups - Teacher Mary Frewen (Multi-sensory structured literacy)</p> <p>STEPS - individual online - dyslexic tendencies</p> <p>Reading Programs with Structured Literacy elements PLD - Ann Beckitt RTLit</p>			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>					
<table border="1"> <tr> <td data-bbox="159 396 651 448">Year 5/6</td> </tr> <tr> <td data-bbox="159 448 651 542">LA phonics Yolanda individual lessons</td> </tr> <tr> <td data-bbox="159 542 651 665">MSL - Mary Frewen - Individuals with dyslexic tendencies</td> </tr> <tr> <td data-bbox="159 665 651 760">STEPS - individual online - dyslexic tendencies</td> </tr> <tr> <td data-bbox="159 760 651 876">Cathy Baine Literacy Specialist supporting class programme development</td> </tr> </table>	Year 5/6	LA phonics Yolanda individual lessons	MSL - Mary Frewen - Individuals with dyslexic tendencies	STEPS - individual online - dyslexic tendencies	Cathy Baine Literacy Specialist supporting class programme development			
Year 5/6								
LA phonics Yolanda individual lessons								
MSL - Mary Frewen - Individuals with dyslexic tendencies								
STEPS - individual online - dyslexic tendencies								
Cathy Baine Literacy Specialist supporting class programme development								

Planning for next year:

Continue Reading Recovery Programme and additional Teaching time for students affected by Covid .
Employ MSL teacher for students not achieving /Progressing.
Total of 1.6 FTTE for students affected by Covid Interruptions
Continue Literacy Team

Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.

Strategic Aim:

Students are engaged as lifelong learners and encouraged to reach their highest potential

Annual Aim:

1.3 Embed programmes that recognise and respond to the needs of learners.

Target:

2021 Targets:
Science

100% of students interviewed say they learn science at least once a week.

Baseline Data:

*(Term 4 2020) 97% of students interviewed say they learn science at school. 93% of students interviewed say they learn science at least once a **term**.*

*50% of students interviewed say they learn science at least once a **week**)*

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Regular PL, engaging teachers in modelled examples of teaching science in the classroom, targeting NoS and capabilities curriculum knowledge and integrated activities.</i></p> <p><i>Continued to meet with the science team who are available across the school, and provide insight into teachers' needs school wide.</i></p> <p><i>Provided a unit plan for T2 Sound science, purchased resources to support this unit, and encouraged integrated unit school-wide for T3, which has been picked up and led by the Senior Leadership Team.</i></p> <p><i>Provided resources for NoS and Capabilities and moved physical resources and science area to be physically more accessible and attractive and separate from other resource room.</i></p> <p><i>Promoted House of Science during PL and pushed it for 100% uptake</i></p> <p><i>Followed school Science Curriculum that was developed in 2020.</i></p> <p><i>Used science release time to: gather data about science progress at HES create unit plans, and develop PL sessions.</i></p>	<p>100% of students interviewed say they learn science at least once a week.</p> <p>TARGET MET</p> <p>Full Report</p> <p>IMPACT OF SCIENCE DEVELOPMENT ON STUDENTS' ENGAGEMENT AND ACHIEVEMENT IN SCIENCE available on request .</p>	<p>Regular robust science PL has been highly effective for increasing teacher knowledge and confidence in science teaching</p> <p>Teachers are accessing resources regularly</p> <p>House of Science boxes were being used every week by end of 2021</p> <p>Teachers' confidence and regularity of teaching science through Nature of Science has increased.</p> <p>Students throughout the school are learning science through the capabilities regularly.</p> <p>Students throughout the school are able to use the language of the NoS and the capabilities in daily contexts within and beyond the classroom.</p> <p>Reasons for variance:</p> <p>Our methods for gathering data included interviewing students across the school. acknowledge this in their interviews.</p>	<p>While Science will not be a formal target it will be prioritised through planning and teaching in 2022..</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><i>Edie/Georgia Te Ao Māori/Science webinar attended (Science learning hub).</i></p> <p><i>Edie/Georgia Te Ao Māori/Science PL from Education Perfect attended.</i></p>			

Planning for next year:

Continue with staff PL. with a focus on explicit reference to science when teaching.

Use NZCER 'Thinking like a scientist' assessment tool for measuring science achievement.

Model and teach through PL how to explicitly plan for science in other curriculum areas.

Hamilton East School

Kiwisport Statement

For the Year Ended 31 December 2021

In 2021 the school received Kiwisport funding of \$7,045 (2020:\$6,881)

The funding was spent on sports equipment and uniforms.