

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PIGEON MOUNTAIN PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Pigeon Mountain Primary School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO Auckland, 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 Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 30, 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.



Blair Stanley
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

Pigeon Mountain School

Annual Report for the year ended 31 December 2021

Ministry Number:	1439
Principal:	Ian Dickinson
School Address:	22 Wells Rd, Bucklands Beach
School Postal Address:	22 Wells Rd, Bucklands Beach, Auckland 2012
School Phone:	09-534 9765
School Email:	iland@pmps.school.nz
Service Provider:	Edtech Financial Services Ltd

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expres
Mark Eades	Presiding Member	Elected	Project Manager	Sept 2022
Drew Palmer	Trustee	Elected	Chartered Accountant	Sept 2022
Richard Spong	Trustee	Elected	Chartered Accountant	Sept 2022
Gloria Gao	Trustee	Elected	Senior Management	Sept 2022
Brian Chan	Trustee	Elected	Financial Services	Sept 2022
Iley Joblin	Trustee	Elected	Lawyer	Sept 2022
Alicia Dougherty	Staff Representative	Elected	Teacher	Sept 2022
Ian Dickinson	Principal	Principal	Principal	

Pigeon Mountain School

Annual Report

For the year ended 31 December 2021

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Pigeon Mountain 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.

Mark H Eades

Full Name of Presiding Member

Client authorised signatory



Print name: MARK EADES

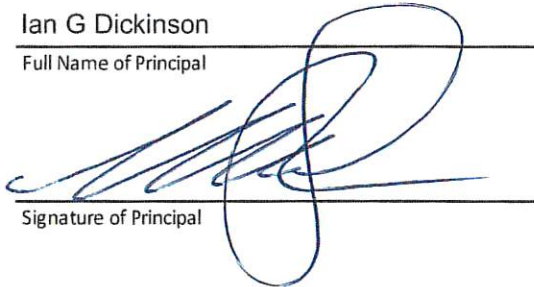
Signature of Presiding Member

30/5/22

Date:

Ian G Dickinson

Full Name of Principal



Signature of Principal

30/5/22

Date:

Pigeon Mountain 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				
Locally Raised Funds	2	4,779,355	5,028,771	5,204,459
Interest Income	3	121,388	117,950	141,643
International Students	4	7,216	10,000	9,284
		25,464	80,124	166,781
		<u>4,933,423</u>	<u>5,236,845</u>	<u>5,522,167</u>
Expenses				
Locally Raised Funds				
International Students	3	1,471	2,340	57,396
Learning Resources	4	2,529	-	17,255
Administration	5	2,746,174	2,663,974	2,729,095
Finance	6	204,912	180,703	180,827
Property		7,741	-	5,390
Depreciation	7	1,719,462	2,287,049	2,252,496
Loss on Disposal of Property, Plant and Equipment	12	100,402	146,350	143,504
		2,790	-	2,302
		<u>4,785,481</u>	<u>5,280,416</u>	<u>5,388,265</u>
Net Surplus / (Deficit) for the year		147,942	(43,571)	133,902
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>147,942</u>	<u>(43,571)</u>	<u>133,902</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.

Pigeon Mountain School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January	1,769,351	1,769,351	1,635,449
Total comprehensive revenue and expense for the year	147,942	(43,571)	133,902
Equity at 31 December	1,917,293	1,725,780	1,769,351
Retained Earnings	1,917,293	1,725,780	1,769,351
Equity at 31 December	1,917,293	1,725,780	1,769,351

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.

Pigeon Mountain School
Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents				
Accounts Receivable	8	292,363	155,000	154,953
GST Receivable	9	315,521	206,000	184,127
Prepayments		-	5,000	4,293
Inventories		13,550	21,134	20,244
Investments	10	530	500	450
	12	752,070	750,000	745,298
		<u>1,374,034</u>	<u>1,137,634</u>	<u>1,109,365</u>
Current Liabilities				
GST Payable				
Accounts Payable		36,244	-	-
Revenue Received in Advance	13	217,259	223,000	223,029
Provision for Cyclical Maintenance	14	21,350	15,000	32,378
Painting Contract Liability	15	32,265	40,000	38,183
Finance Lease Liability	16	28,230	28,230	28,230
Funds Held for Capital Works Projects	17	55,115	50,000	55,408
	18	157,910	95,000	-
		<u>548,373</u>	<u>451,230</u>	<u>377,228</u>
Working Capital Surplus		825,661	686,404	732,137
Non-current Assets				
Property, Plant and Equipment	12	1,231,894	1,169,376	1,150,341
		<u>1,231,894</u>	<u>1,169,376</u>	<u>1,150,341</u>
Non-current Liabilities				
Provision for Cyclical Maintenance				
Painting Contract Liability	15	82,074	50,000	10,500
Finance Lease Liability	16	26,310	30,000	41,403
	17	31,878	50,000	61,224
		<u>140,262</u>	<u>130,000</u>	<u>113,127</u>
Net Assets		1,917,293	1,725,780	1,769,351
Equity				
		<u>1,917,293</u>	<u>1,725,780</u>	<u>1,769,351</u>

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

**Pigeon Mountain 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		869,838	804,402	864,638
Locally Raised Funds		135,665	110,877	83,058
International Students		7,969	62,629	49,928
Goods and Services Tax (net)		40,537	(707)	(14,385)
Payments to Employees		(437,640)	(432,237)	(417,915)
Payments to Suppliers		(399,818)	(451,519)	(505,579)
Interest Paid		(7,741)	-	(5,390)
Interest Received		6,939	9,724	12,049
Net cash from/(to) Operating Activities		215,749	103,169	66,404
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	4,955
Purchase of Property Plant & Equipment		(155,482)	(376,949)	(54,375)
Purchase of Investments		(6,772)	(4,702)	(311,603)
Net cash from/(to) Investing Activities		(162,254)	(381,651)	(361,023)
Cash flows from Financing Activities				
Finance Lease Payments		(58,902)	194,932	(43,672)
Painting Contract Payments		(15,093)	(11,403)	(19,596)
Funds Administered on Behalf of Third Parties (net)		157,910	95,000	-
Net cash from/(to) Financing Activities		83,915	278,529	(63,268)
Net increase/(decrease) in cash and cash equivalents		137,410	47	(357,887)
Cash and cash equivalents at the beginning of the year	8	154,953	154,953	512,840
Cash and cash equivalents at the end of the year	8	292,363	155,000	154,953

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.

Pigeon Mountain School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Reporting Entity

Pigeon Mountain 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 (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

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 of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

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.

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.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

Inventories

Inventories are consumable items held for sale and comprise 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.

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.

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	30-50 years
Furniture and equipment	10 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	8 years

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Impairment of property, plant, and equipment

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 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.

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.

Employee Entitlements

Short-term employee entitlements

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

Revenue Received in Advance

Revenue received in advance relates to fees received from international students and other revenue 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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, 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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	847,414	697,091	734,584
Teachers' Salaries Grants	2,370,736	2,214,432	2,281,060
Use of Land and Buildings Grants	1,412,671	2,008,349	2,008,349
Other MoE Grants	148,534	108,899	180,466
	4,779,355	5,028,771	5,204,459

Other MoE Grants total includes additional COVID-19 funding totalling \$3,295 for the year ended 31 December 2021 (2020: \$32,113).

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	100,814	93,730	82,439
Curriculum related Activities	-	-	50,272
Fees for Extra Curricular Activities	13,946	20,000	-
Trading	2,791	2,060	3,703
Fundraising & Community Grants	-	-	5,229
Other Revenue	3,837	2,160	-
	121,388	117,950	141,643
Expenses			
Extra Curricular Activities Costs	-	2,340	46,890
Trading	1,471	-	10,506
	1,471	2,340	57,396
Surplus for the year Locally Raised Funds	119,917	115,610	84,247

4 International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	6	11	22
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	25,464	80,124	166,781
Expenses			
Commissions	-	-	9,585
International Student Levy	2,529	-	-
Employee Benefit - Salaries	-	-	7,700
	2,529	-	17,285
Surplus for the year International Students	22,935	80,124	149,526

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	36,252	45,069	59,805
Equipment Repairs	629	150	-
Information and Communication Technology	48,910	98,465	47,717
Library Resources	2,773	2,650	2,047
Employee Benefits - Salaries	2,642,504	2,491,190	2,601,326
Staff Development	15,106	26,450	18,200
	<u>2,746,174</u>	<u>2,663,974</u>	<u>2,729,095</u>

6 Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,982	8,500	9,967
Board Fees	4,145	5,005	4,785
Board Expenses	40,179	10,522	7,764
Communication	2,973	3,100	2,599
Consumables	11,283	20,934	19,590
Operating Lease	-	-	14,066
Other	23,411	23,650	18,008
Employee Benefits - Salaries	94,922	93,800	85,395
Insurance	8,899	8,527	8,802
Service Providers, Contractors and Consultancy	11,118	6,665	9,851
	<u>204,912</u>	<u>180,703</u>	<u>180,827</u>

7 Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	11,012	11,700	72,053
Consultancy and Contract Services	64,497	63,500	-
Cyclical Maintenance Expense	83,328	32,000	25,792
Grounds	24,595	10,000	11,650
Heat, Light and Water	26,582	30,880	26,416
Repairs and Maintenance	45,949	80,500	60,747
Use of Land and Buildings	1,412,671	2,008,349	2,008,349
Security	1,166	2,000	2,535
Employee Benefits - Salaries	49,662	48,120	44,954
	<u>1,719,462</u>	<u>2,287,049</u>	<u>2,252,496</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.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	292,363	155,000	154,953
Cash and cash equivalents for Statement of Cash Flows	<u>292,363</u>	<u>155,000</u>	<u>154,953</u>

9 Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	-	15,000	7,810
Receivables from the Ministry of Education	115,000	-	-
Interest Receivable	1,001	1,000	724
Bank Staffing Underuse	24,522	15,000	13,412
Teacher Salaries Grant Receivable	174,998	175,000	162,181
	<u>315,521</u>	<u>206,000</u>	<u>184,127</u>
Receivables from Exchange Transactions	1,001	16,000	8,534
Receivables from Non-Exchange Transactions	314,520	190,000	175,593
	<u>315,521</u>	<u>206,000</u>	<u>184,127</u>

10 Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	-	100	95
School Uniforms	530	400	355
	<u>530</u>	<u>500</u>	<u>450</u>

11 Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	752,070	750,000	745,298
Total Investments	<u>752,070</u>	<u>750,000</u>	<u>745,298</u>

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	704,409	127,000	-	-	(21,430)	809,979
Furniture and Equipment	260,283	10,309	(165)	-	(53,883)	216,544
Information and Communication Technology	21,963	5,267	-	-	(3,475)	23,755
Leased Assets	115,476	29,264	-	-	(14,303)	130,437
Library Resources	48,210	13,070	(2,790)	-	(7,311)	51,179
Balance at 31 December 2021	1,150,341	184,910	(2,955)	-	(100,402)	1,231,894

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
Buildings	\$ 1,118,795	\$ (308,816)	\$ 809,979	\$ 1,020,376	\$ (315,967)	\$ 704,409
Furniture and Equipment	563,508	(346,964)	216,544	775,517	(515,234)	260,283
Information and Communication Technology	55,560	(31,805)	23,755	273,657	(251,694)	21,963
Leased Assets	240,827	(110,390)	130,437	211,564	(96,088)	115,476
Library Resources	147,398	(96,219)	51,179	142,580	(94,370)	48,210
Balance at 31 December	2,126,088	(894,194)	1,231,894	2,423,694	(1,273,353)	1,150,341

The net carrying value of equipment held under a finance lease is \$130,437 (2020: \$115,476).

13 Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
Creditors	\$	\$	\$
Accruals	1,643	20,000	20,022
Employee Entitlements - Salaries	31,347	11,000	10,267
Employee Entitlements - Leave Accrual	176,415	185,000	185,807
	7,854	7,000	6,933
	<u>217,259</u>	<u>223,000</u>	<u>223,029</u>
Payables for Exchange Transactions	217,259	223,000	223,029
	<u>217,259</u>	<u>223,000</u>	<u>223,029</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
International Student Fees in Advance	\$ -	\$ -	\$ 17,495
Other Revenue in Advance	21,350	15,000	14,883
	<u>21,350</u>	<u>15,000</u>	<u>32,378</u>

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

15 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	48,683	48,683	35,067
Increase/(decrease) to the Provision During the Year	83,328	32,000	13,616
Use of the Provision During the Year	(17,672)	9,317	-
Provision at the End of the Year	114,339	90,000	48,683
Cyclical Maintenance - Current	32,265	40,000	38,183
Cyclical Maintenance - Term	82,074	50,000	10,500
	114,339	90,000	48,683

16 Painting Contract Liability

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due within one year	28,230	28,230	28,230
Due after one year	26,310	30,000	41,403
	54,540	58,230	69,633

In 2017 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$28,230. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable (Includes interest portion):

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	59,531	-	52,962
Later than One Year and no Later than Five Years	33,048	-	65,848
Future Finance Charges	(5,586)	-	-
	86,993	-	118,810
Represented by			
Finance lease liability - Current	55,115	50,000	55,408
Finance lease liability - Term	31,878	50,000	61,224
	86,993	100,000	116,632

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

18 Funds Held for Capital Works Projects

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

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Admin	<i>In progress</i>	-	100,000	(2,641)	-	97,359
Area A & B Refurb	<i>In progress</i>	-	-	(9,200)	-	(9,200)
Hall	<i>Completed</i>	-	55,016	(39,876)	-	15,140
Toilet Upgrade (location A/B)	<i>In progress</i>	-	31,160	(1,599)	-	29,561
SIP - Area F Outdoor Learning	<i>In progress</i>	-	37,500	(7,056)	-	30,444
SIP - Barrier Arms	<i>Completed</i>	-	22,500	(27,894)	-	(5,394)
Totals		-	246,176	(88,266)	-	157,910

Represented by:

Funds Held on Behalf of the Ministry of Education
 Funds Due from the Ministry of Education

172,504
 (14,594)
157,910

There were no Capital Works projects in 2020 to disclose.

19 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.

Pigeon Mountain School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

20 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	4,145	4,785
Full-time equivalent members	0.27	0.16
<i>Leadership Team</i>		
Remuneration	371,342	306,712
Full-time equivalent members	3.00	2.50
Total key management personnel remuneration	375,487	311,497
Total full-time equivalent personnel	3.27	2.66

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (5 members including the Principal) and Property (3 members including the Principal) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2020: Nil).

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	1	-
100-110	1	1
	2	1

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

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2020: nil)

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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.

Pigeon Mountain School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

22 Commitments

(a) Capital Commitments

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

(a) The Admin Block project to be completed in 2022 which will be fully funded by the Ministry of Education. \$100,000 has been received of which \$2,641 has been spent on the project to date;

(b) Area A & B refurbishment to be completed in 2022 which will be fully funded by the Ministry of Education. No funds have been received however \$9,200 has been spent on the project to date;

(c) The Hall upgrade has been completed in 2021 and will be fully funded by the Ministry of Education. \$55,016 has been received of which \$39,876 been spent on the project to date;

(d) The Toilet upgrade in location A/B to be completed in 2022 which will be fully funded by the Ministry of Education. \$31,160 has been received of which \$1,599 has been spent on the project to date; and

(e) Projects funded by the MOE SIP Funding. These projects are fully funded by the Ministry and \$60,000 has been received of which \$34,950 has been spent on the projects to balance date.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

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

23 Financial Instruments

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	292,363	155,000	154,953
Receivables	315,521	206,000	184,127
Investments - Term Deposits	752,070	750,000	745,298
Total Financial assets measured at amortised cost	1,359,954	1,111,000	1,084,378
Financial liabilities measured at amortised cost			
Payables	217,259	223,000	223,029
Borrowings - Loans	-	-	-
Finance Leases	86,993	100,000	116,632
Painting Contract Liability	54,540	58,230	69,633
Total Financial Liabilities Measured at Amortised Cost	358,792	381,230	409,294

24 Events After Balance Date

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

25 Comparatives

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

26 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.

Reduction in International students

Under alert levels 4, 3, 2, and 1 international travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from international students and/or Board operated boarding facilities.



Analysis of Variance – 2021 Valued Outcome Targets

Focus: Standards in Numeracy

Strategic Aim: Providing a personalised journey through PMPS which maximises everyone's potential.

Annual Aim: (1.1) Strengthen teacher self-evaluative capacity.

Baseline Data: (Inc. Priority Learners)

-Since 2016, proportion of Girls achieving At or Above Expectations in Maths has declined from 88.9% to 78.5%.

-Since 2014, proportion of Boys achieving At or Above Expectations in Maths has been greater than Girls.

-Proportion of Boys achieving At or Above Expectations in Maths in 2020 was 5.6% greater than equivalent proportion of Girls- this highest disparity since pre-2014.

-Proportion of Boys achieving At or Above Expectations in Maths in 2020 was greater than equivalent group of Girls in every year group in school.

-21.5% of Girls achieving Below or Well Below Expectations in Maths in 2020 represents 56 students. (10 of these students were from Year 6 and will be departing PMPS ahead of the 2021 academic year, an additional student considered Below Expectations in Maths at the end of 2020 also left the school).

Junior Students (11)

Puriri (0)	Manuka (3)	Pohutukawa (8)
	6 BC (B) 9 IC (B) 9 KS (B) 1 x ESOL 1 x Q60, RTLB	11 AW (B) 12 AH (B) 12 BI (B) 12 AL (B) 12 AL (B) 12 KS (B) 12 DW (B) 12 AS (WB) 1 x ESOL 3 x Q60

Senior Students (34)

Kauri (14)	Kahikatea (10)	Titoki (10)
13 LAH (WB) 13 MH (WB) 14 EC (B) 14 KS (B) 14 GS (B) 14 AS (B) 15 SD (B) 15 TH (B)	20 KL (B) 20 BT (B) 20 AM (WB) 21 KP (B) 21 MT (B) 21 EW (B) 23 EK (B) 23 CK (B)	17 KB (B) 17 RT (B) 18 JA (B) 18 ZA (B) 18 CC (B) 18 KH (B) 18 IJ (B) 19 GC (B)

15 DK (WB) 16 DDV (B) 16 AV (B) 16 CM (B) 16 EZ (B) 16 ED (WB) 1 x ESOL, Lexia 2 x Lexia 1 x ESOL, RR 1 x ESOL	23 MM (B) 24 SR (B) 1 x ESOL, RTLB 1 x ESOL, Lexia 1 x Lexia	19 SW (B) 22 LC (B) 1 x RR, Lexia 1 x Lexia
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(2020 OTJ alongside student's name)

Target:

-For 66% (30 current students) of the 45 female students achieving Below or Well Below Expectations in Maths at the end of 2020 to be achieving At or Above Expectations at the end of 2021.

-For the proportion of Girls achieving At or Above Expectations in Maths to equal or exceed the proportion of Boys.

Success looks like:

-30 or more of the 45 targeted students achieve At or Above expectations at the end of 2021.

-All of the 45 students make measurable gains in Maths, and these gains are reinforced by evidence from assessments.

-The disparity between Male and Female achievement in Maths is closed, whilst maintaining or exceeding the previous proportions of Boys achieving At or Above Expectations.

Actions (What did we do?)

When	What	Who	Indicators
Term 1	- Establish Student Achievement Focus for 2021 - Survey teachers to identify PLD needs - Review assessment folders of priority learners - Termly overview to Board (Progress/Actions) - Establish roles in Maths steering group and establish Maths initiatives in school Strategic Plan - Finalise systems for tracking and reporting achievement of Priority learners - Contact parents of Priority learners	SMT DJ/SF Tchers DJ/SF/ SMT DJ/SF SMT DJ/SF DP DP/TAs	- Charter submitted, Maths actions in 2021 Action Plan - Google Form - Recorded in Assessment Spreadsheet - Data presented to BoT - Minutes of meeting - Assessment Spreadsheet, Assessment Timetable - Attendance at Meeting - Spring Maths Data - Planning/Attendance at sessions

	-Assess all Priority learners for Spring Maths programme. -Commence Spring Maths for Priority learners		
Term 2	-Termly overview to Board (Progress/Actions) -Interim assessment of Spring Maths programme -Support session for parents/whanau of Priority learners -PLD sessions for teachers based on need -Maths leaders attending network meetings -Meetings of Maths steering group	DJ/SF/ SMT DP DJ/SF DJ/SF DJ DJ/SF	-Data presented to BoT -Spring Maths Data -Attendance at Meeting -Google Doc, Feedback from sessions -Feedback to steering group -Minutes, Annual Plan updates
Term 3	-Termly overview to Board (Progress/Actions) -Interim assessment of Spring Maths programme -Support session for parents/whanau of Priority learners -PLD sessions for teachers based on need -Maths leaders attending network meetings -Meetings of Maths steering group	DJ/SF/ SMT DP DJ/SF DJ/SF DJ DJ/SF	-Data presented to BoT -Spring Maths Data -Attendance at Meeting -Google Doc, Feedback from sessions -Feedback to steering group -Minutes, Annual Plan updates
Term 4	-Termly overview to Board (Progress/Actions) -Final assessment of Spring Maths programme -PLD sessions for teachers based on need -Maths leaders attending network meetings -Meetings of Maths steering group -Collate and report information from Priority learner achievement and form AoV 2021	DJ/SF/ SMT DP DJ/SF DJ DJ/SF DJ/SF/ SMT	-Data presented to BoT -Spring Maths Data -Google Doc, Feedback from sessions -Feedback to steering group -Minutes, Annual Plan updates -Year In Review, AoV

What happened?

-Accelerated achievement of 45 priority learners in Maths

(Accelerated achievement is equivalent to a student making more than one year's progress in one academic school year. The simplest measure of this would be a student lifting in their Overall Teacher Judgment from Well Below to Below standard, or Below standard to At standard in the subject.)

Junior students - Yrs 0-3 (11 students)

1 student left Pigeon Mountain School did not complete the academic year

Accelerated achievement in 5 of 10 students (50%)

Senior students - Yrs 4-6 (34 students)

4 students left Pigeon Mountain School did not complete the academic year

Accelerated achievement in 16 of 30 students (53%)

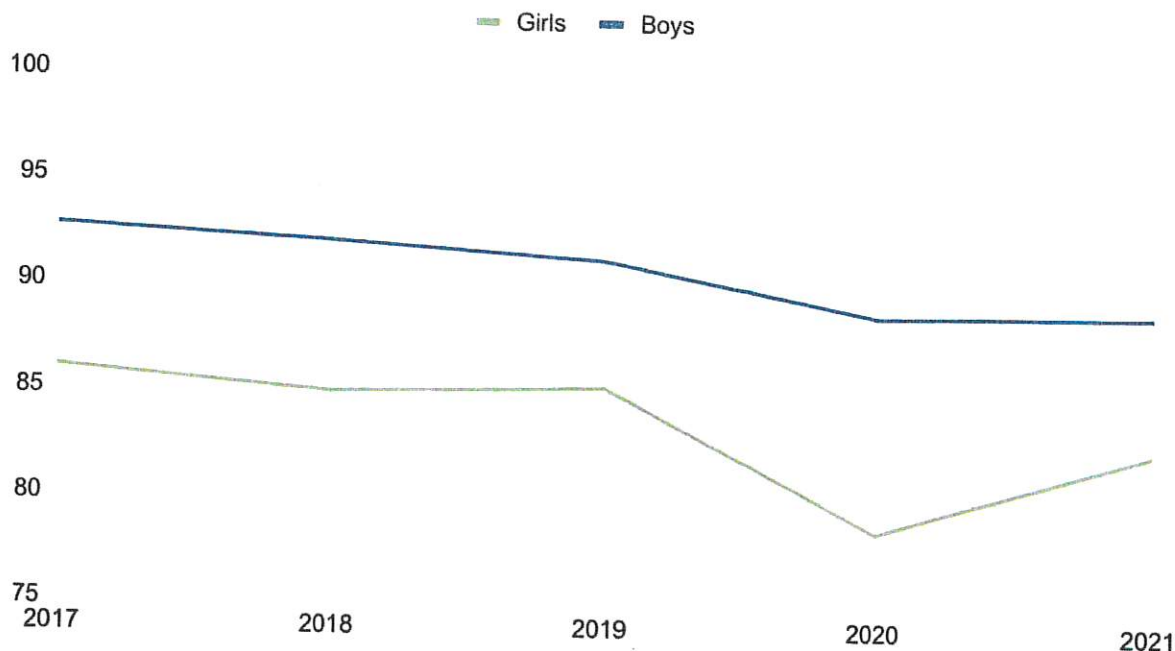
Total (40 students)

Accelerated achievement in 21 of 40 students (53%)

The overall data shows that school did not achieve its target of 66% of students making accelerated progress and was 13% (5 students) short of reaching its goal. However, the periods of time when children were not attending school in person had a great influence on this outcome since teachers' ability to work alongside priority learner was hampered.

-Disparity between Male and Female Achievement

Achievement in Maths (% At or Above)



The graph shows a distinct improvement in girls' achievement whilst the comparative percentage for boys has remained as high as the previous year (88.7% at or above 2020, 88.9% at or above 2021).

The achievement gap between boys' and girls' achievement is smaller than at any other point in the 5 years with the exception of 2019 (6.5% in 2021, 6% in 2019).

Reasons for Variance

Undoubtedly, the amount of time missed from school once again through COVID lockdowns in 2021 had an impact on teachers' ability to effectively focus on the priority learners identified in this target group. A number of factors connected with lockdowns and the closure of physical school in August. For approximately half of the priority group, they did not return to classrooms until the start of the 2022 academic year.

Further analysis of the data for students who returned to school on reopening in November indicates the following:

Junior students - Of the 10 students in the group:
3 returned to school in November (33% accelerated)
7 remained learning from home in November (57% accelerated)

Senior students - Of the 30 students in the group:
18 returned to school in November (44% accelerated)
12 remained learning from home in November (67% accelerated)

**Overall - Of the 40 students in the group:
21 returned to school in November (43% accelerated)
19 remained learning from home in November (63% accelerated)**

Given that students only enjoyed a cumulative total of 2 terms of in-class learning with teachers, and had an additional 9 weeks of at-home online learning, with potentially a further 4 weeks of either in-school or at home learning to close the year, the impact on their maths achievement is unquestionable.

As a result, this group of priority students, with an additional group of female Below or Well Below standard learners will be a focus for our coaching and teacher inquiry for 2022.

What Next?

In 2022, we plan to continue focusing on the comparatively lower levels of girls' achievement in Maths and we will be tracking and continuing to work with a group of lower achieving girls who have either achieved Below expectations in Maths for a number of years, or who fluctuate between Below and At expectations in the subject.

See Schoolwide Valued Outcome target for 2022



Analysis of Variance – 2021 Valued Outcome Targets

Focus: Wellbeing

Strategic Aim: We aim to be growing the wellbeing of all in our community

Annual Aim: 2.2 Develop deliberate actions that promote wellbeing for our learners and community.

Baseline Data: (Inc. Priority Learners)

Indicator 1: PB4L records indicate a fall in 'moderate' and 'severe' behaviour events being recorded on eTap (for equivalent terms in 2020)

Indicator 2: Wellbeing at School Survey 'At school, I am taught how to manage my feelings' to increase agree/ agree strongly responses by 10% (2018 response- 76%, 2019 response- 77%, 2021 target >86%)

Indicator 3: Wellbeing at School Survey 'I can say how I am feeling when I need to' to increase agree/ agree strongly responses by 10% (2018 response- 73%, 2019 response- 77%, 2021 target >86%)

Indicator 4: 2020 Community Survey 'Good pastoral care is provided for children' to increase agree/ agree strongly responses by 10% (2016 response- 70%, 2018 response- 79%, 2021 target >88%)

Indicator 5: Attendance data (for equivalent weeks in 2018 and 2019*) is higher 70% of the time in 2021

**2020 discarded owing to impacts of COVID-19 and lockdowns*

Target:

By the end of the 2021 academic year, school has reached 5 key Wellbeing indicator goals.

Success looks like:

- Reduction in number of severe and moderate behaviour events being recorded on eTap on term-by-term basis when compared to 2020 records
- Over 86% of students agree or strongly agree with the statement 'At school, I am taught how to manage my feelings' in 2021 NZCER Wellbeing Survey
- Over 86% of students agree or strongly agree with the statement 'I can say how I am feeling when I need to' in 2021 NZCER Wellbeing Survey
- Over 88% of respondents agree or strongly agree with the statement 'Good pastoral care is provided for children' in 2021 NZCER Wellbeing Survey
- 2020 Student attendance data is higher than 2018 and 2019* equivalent periods in 70% or more of weeks

**2020 discarded owing to impacts of COVID-19 and lockdowns*

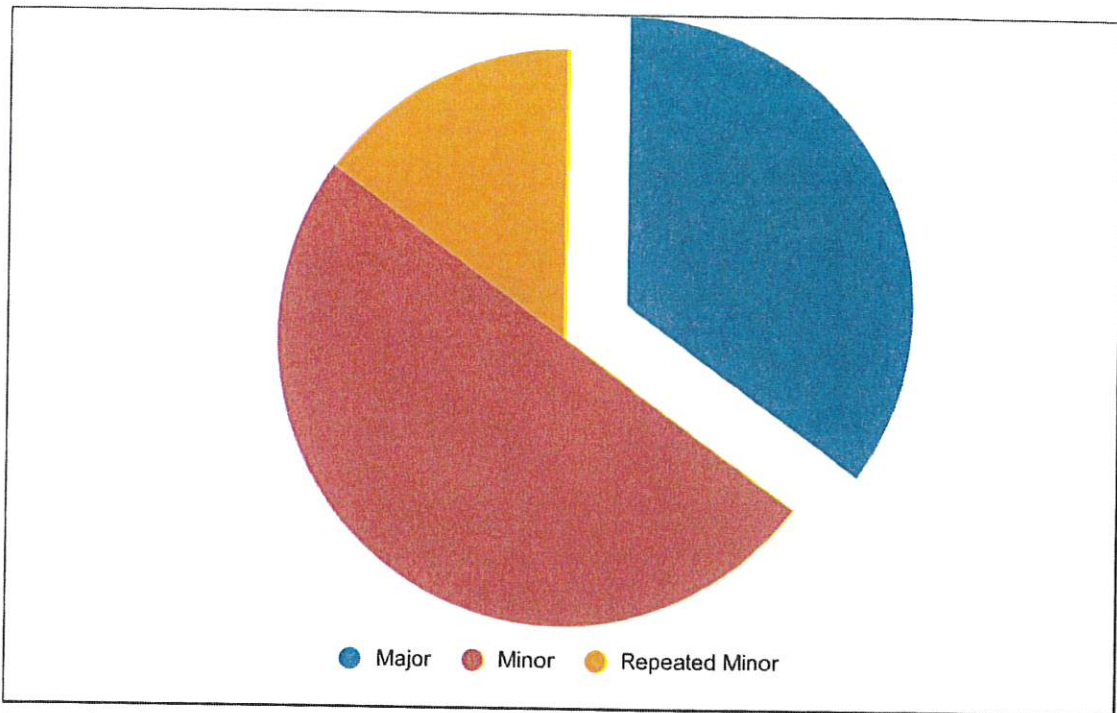
Actions (What did we do?)

When	What	Who	Indicators
Term 1			
Term 2	<ul style="list-style-type: none"> -Deliver termly overview to Board (Progress/Actions against indicators) -Wellbeing steering group meet and execute related initiatives- record in school Annual Plan -Tracking and reporting achievement of learners in established Wellbeing areas -Further PLD sessions for staff. -Wellbeing Community sessions for T2 	<ul style="list-style-type: none"> AL/BM AL/BM/JD JD AL/BM AL/BM 	<ul style="list-style-type: none"> -Board minutes and data -Minutes of steering group/ Annual Plan -Data -Feedback from staff -Attendance at meetings
Term 3	<ul style="list-style-type: none"> -Deliver termly overview to Board (Progress/Actions against indicators) -Wellbeing steering group meet and execute related initiatives- record in school Annual Plan -Tracking and reporting achievement of learners in established Wellbeing areas -Further PLD sessions for staff. -Wellbeing Community sessions for T3 	<ul style="list-style-type: none"> AL/BM AL/BM/JD JD AL/BM AL/BM 	<ul style="list-style-type: none"> -Board minutes and data -Minutes of steering group/ Annual Plan -Data -Feedback from staff -Attendance at meetings
Term 4	<ul style="list-style-type: none"> -Deliver termly overview to Board (Progress/Actions against indicators) -Wellbeing steering group meet and execute related initiatives- record in school Annual Plan -Tracking and reporting achievement of learners in established Wellbeing areas -Further PLD sessions for staff. -Wellbeing Community sessions for T4 -Final summary of Wellbeing Valued Outcome goal in Year in Review and as part of AoV for 2022 Charter 	<ul style="list-style-type: none"> AL/BM AL/BM/JD AL/BM AL/BM AL/BM SMT/ AL/BM 	<ul style="list-style-type: none"> -Board minutes and data -Minutes of steering group/ Annual Plan -Data -Feedback from staff -Attendance at meetings -Year in Review 2021, Charter (AoV) 2022

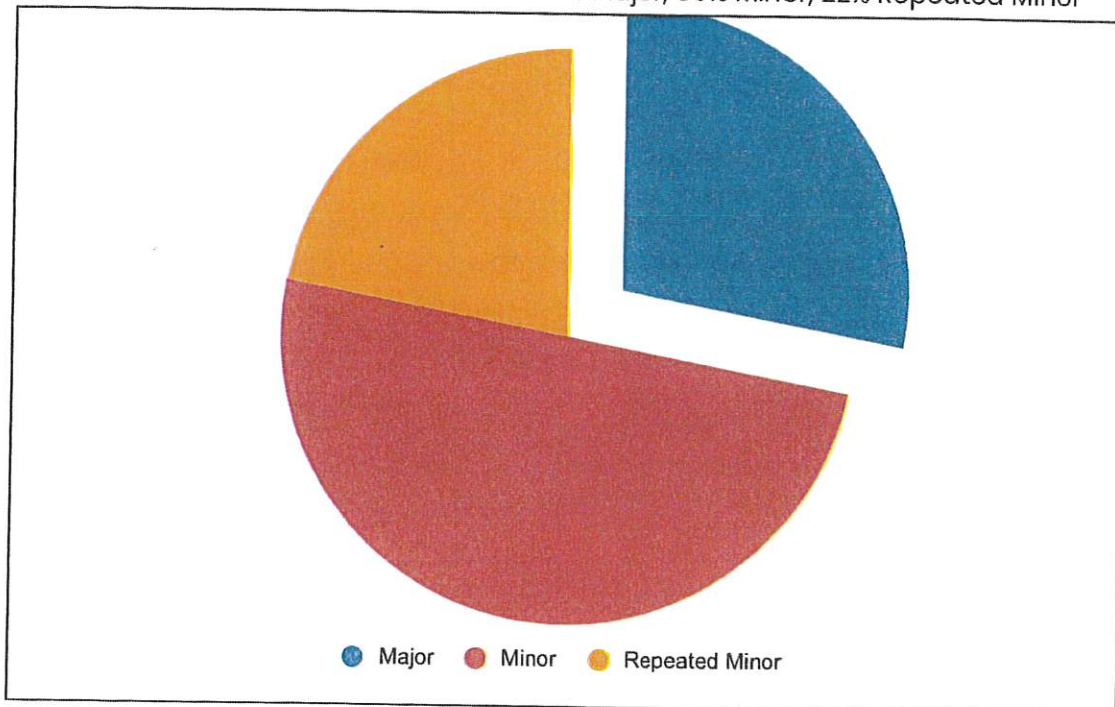
What Happened?

Indicator 1: PB4L records indicate a fall in 'moderate' and 'severe' behaviour events being recorded on eTap (for equivalent terms in 2020)

(Below) 2020 - 310 recorded incidents - 35% Major, 50% Minor, 15% Repeated Minor



(Below) 2021 - 527 recorded incidents - 28% Major, 50% Minor, 22% Repeated Minor



Data shows that staff became more familiar with recording incidents on eTap, and the proportion of Major incidents dropped in 2021. Indicator **ACHIEVED**

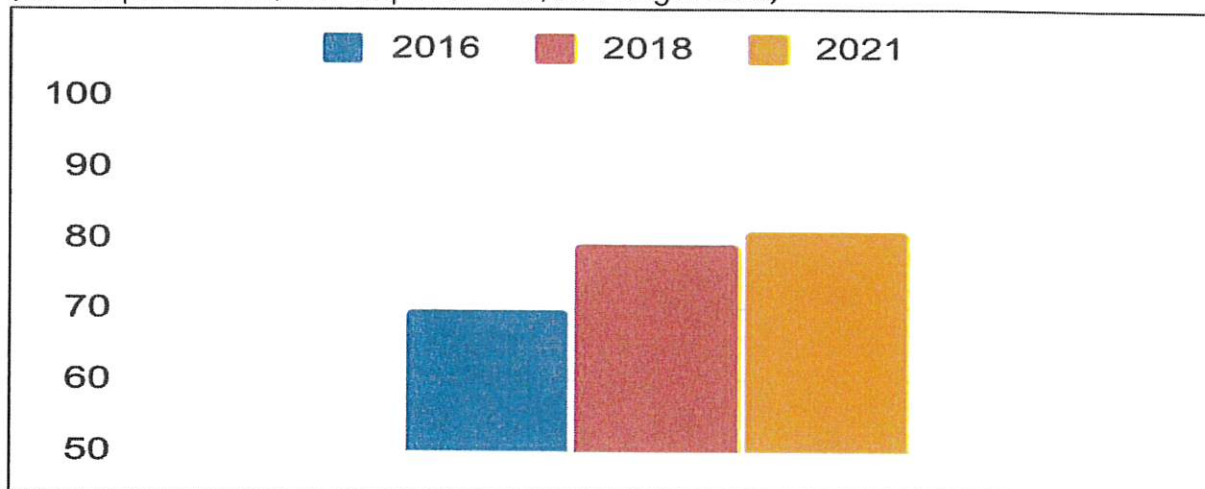
Indicator 2: Wellbeing at School Survey 'At school, I am taught how to manage my feelings' to increase agree/ agree strongly responses by 10% (2018 response- 76%, 2019 response- 77%, 2021 target >86%)

Because of COVID and the complete or partial absence of students from school between August and December 2021, the Wellbeing@School survey was not able to be completed. Indicator **UNCONFIRMED**

Indicator 3: Wellbeing at School Survey 'I can say how I am feeling when I need to' to increase agree/ agree strongly responses by 10% (2018 response- 73%, 2019 response- 77%, 2021 target >86%)

Because of COVID and the complete or partial absence of students from school between August and December 2021, the Wellbeing@School survey was not able to be completed. Indicator **UNCONFIRMED**

Indicator 4: 2020 Community Survey 'Good pastoral care is provided for children' to increase agree/ agree strongly responses by 10% (2016 response- 70%, 2018 response- 79%, 2021 target >88%)



The graph indicates a further improvement on 'Agree or Strongly Agree' responses in the community survey. Whilst the >88% goal was not achieved, it is notable that the improvement was continued despite COVID and periods of lockdown and hybrid schooling towards the end of the year. Indicator **PARTLY ACHIEVED**

Indicator 5: Attendance data (for equivalent weeks in 2018 and 2019*) is higher 70% of the time in 2021

	Term 1	Term 2	Term 3	Term 4
2021	96.1%	95.3%	95.4%	97.6%
2020	87.3%	94.9%	95.6%	95.3%
2019	95.5%	92.2%	93.2%	93.2%
2018	95.3%	93.5%	92.8%	93.6%

Data indicates that 3 of the school's highest attendance rates were recorded in 2021, with the exception being Term 3. This is the equivalent of 75%. Obviously COVID, lockdowns, and hybrid learning during Term 4 in 2021 impacted on this, but overall the trends in attendance of students at Pigeon Mountain Primary are very positive. Indicator **ACHIEVED**

Reasons for Variance

The major factor behind our ability to measure progress against 2 of the indicators was a COVID lockdown which commenced in August 2021, and a switch to hybrid learning from November. The main result of these situations was the lack of the complete student group from school. It is important for consistency that the Wellbeing@School survey is completed in either T3 or T4 (as has been the case in previous years) as well as allowing us to survey students towards the end of their year and reflect on their experiences, rather than taking the survey early in the year.

Whilst teams and individual classes carried out wellbeing surveys on a more limited level with the students they had in attendance, the data generated is not able to be directly compared with the Wellbeing@School questions.

What next?

Further analysis will be carried out using PB4L data on eTap for the 2022 year. We are inducting new members of staff into the system to ensure the categories are being applied consistently. An additional module may also be added to eTap to enable us to record other indicators of wellbeing (beyond visible behaviours) to provide a deeper layer of information and a more complete picture about the factors driving student actions and behaviours.

Our intention is to continue conducting the Wellbeing@School survey in 2022 should external conditions allow.



PIGEON MOUNTAIN PRIMARY SCHOOL

22 Wells Road, Bucklands Beach, Auckland 2012

2021 Kiwisport Funding

Kiwisport is a Government funding initiative to support student participation in organized sport. In 2021 the school received total Kiwisport funding of \$7,999.83.

COVID19 and regional lockdowns in 2021 severely impacted the school's ability to deliver an experience based, in-person programme to our students. Instead Pigeon Mountain Primary School utilised online options with staff and other experts providing a daily/weekly 'virtual' sport/PE programme. Maintaining a focus on health and activity during this time was challenging however the school recognised the importance of maintaining a programme where students, their families and staff were encouraged to participate in a number of indoor/outdoor activities. All students were encouraged to participate in organized 'virtual' activity while in lockdown and were able to participate in 'bubble' activities when alert levels allowed.