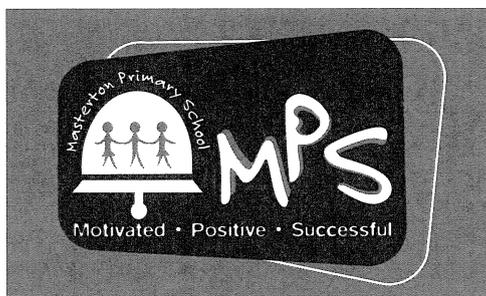


Masterton Primary School



Annual Report For the year ended 31 December 2021

School Directory

Ministry Number: 1660

Principal: Sue Walters / Gene Bartlett

School Postal Address: PO Box 2001
Masterton 5842

School Address: 53 South Road
Masterton 5810

School Phone: 06 377-5297

School Email: office@masterton.school.nz

Members of the Board

Haley Feringa-Howley	Presiding Member	Secretary	Elected
Sue Walters	Principal	Principal	Resigned Dec 21
Gene Bartlett	Principal	Principal	Appointed Jan 22
Camille Armstrong	Parent Rep	Dairy Farmer	Elected
Nicola Jepsen	Parent Rep	Contractor	Elected
Jo-Anne Twiggins	Parent Rep	Chiropractor	Elected
Kevin Twiggins	Parent Rep	Landscaper	Elected
Chris Walczak	Parent Rep	Business owner	Co-opted
Anne Donald	Staff Rep	Deputy Principal	Elected
Jan Flannery	Staff Rep	Assistant Principal	Elected

Accountant: Amy Kerr and Associates Limited

Masterton Primary School
Annual Report
For the Year Ended 31st December 2021

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Other Information

 Analysis of Variance

 Kiwisport

Masterton Primary School
Statement of Responsibility
For the Year Ended 31 December 2021

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management, 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.

Haley Feringa-Howley
Full Name of Presiding Member

Gene Bartlett
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

27/5/2022
Date

27/05/2022
Date

Masterton Primary School
Statement of Comprehensive Revenue and Expense
For the Year ended 31st December 2021

	Note	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
Revenue				
Government Grants	1	4,548,475	2,424,496	4,223,411
Locally Raised Funds	2	128,318	113,467	121,833
Interest Income		2,085	2,496	6,208
Gain on Sale of Property, Plant and Equipment		469	-	-
		<u>4,679,347</u>	<u>2,540,459</u>	<u>4,351,452</u>
Expenditure				
Learning Resources	3	3,661,925	1,696,350	3,516,492
Administration	4	315,013	173,329	181,066
Finance Costs		2,592	-	2,902
Property Management	5	564,635	571,944	629,376
Locally Raised Funds	2	23,457	46,674	29,029
Depreciation	9	54,485	20,003	63,487
		<u>4,622,107</u>	<u>2,508,300</u>	<u>4,422,352</u>
Net Surplus / (Deficit) for the year		<u>57,240</u>	<u>32,159</u>	<u>(70,900)</u>
Other Comprehensive Revenue & Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>57,240</u></u>	<u><u>32,159</u></u>	<u><u>(70,900)</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.



Masterton Primary School
Statement of Changes in Net Assets/Equity
For the Year ended 31st December 2021

	Note	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
Balance at 1 January		367,923	367,923	438,823
Total comprehensive revenue and expense for the year		57,240	32,159	(70,900)
Equity at 31 December		<u>\$425,163</u>	<u>\$400,082</u>	<u>\$367,923</u>
Retained Earnings		425,163	400,082	367,923
Reserves		-	-	-
Equity at 31 December		<u>425,163</u>	<u>400,082</u>	<u>367,923</u>

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.



Masterton Primary School
Statement of Financial Position
As at 31st December 2021

	Note	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
Current Assets				
Cash & Cash Equivalents	6	725,351	584,208	471,683
Investments	8	124,284	230,584	353,833
GST Refund Due		45,730	40,000	49,423
Accounts Receivable	7	294,987	295,850	276,412
Prepayments		4,277	4,000	4,549
		<u>1,194,629</u>	<u>1,154,642</u>	<u>1,155,900</u>
Current Liabilities				
Accounts Payable	10	423,405	417,525	600,100
Funds for Resource Teachers of Learning & Behaviour Services	14	335,425	326,400	267,955
Funds held for Capital Works Projects	13	81,001	81,000	40,664
Provision For Cyclical Maintenance	11	100,750	100,750	55,833
Finance Lease Liability - Current Portion	12	12,916	12,916	14,728
		<u>953,497</u>	<u>938,591</u>	<u>979,280</u>
Working Capital Surplus / (Deficit)		<u>241,132</u>	<u>216,051</u>	<u>176,620</u>
Non Current Assets				
Property, Plant & Equipment	9	189,955	189,955	241,922
		<u>189,955</u>	<u>189,955</u>	<u>241,922</u>
Non Current Liabilities				
Provision for Cyclical Maintenance	11	-	-	37,500
Finance Lease Liability	12	5,924	5,924	13,119
		<u>5,924</u>	<u>5,924</u>	<u>50,619</u>
Net Assets		<u>425,163</u>	<u>400,082</u>	<u>367,923</u>
Equity		<u>425,163</u>	<u>400,082</u>	<u>367,923</u>

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



Masterton Primary 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		629,904	692,291	892,686
Locally Raised Funds		127,665	113,467	152,703
Goods and Services Tax (net)		3,693	10,000	(12,159)
Funds Administered on Behalf of Third Parties		67,470	59,865	78,210
Payments to Employees		(427,479)	(523,194)	(558,452)
Payments to Suppliers		(406,420)	(202,685)	(238,429)
Interest Paid		(2,592)	0	(2,902)
Interest Received		2,597	3,035	7,194
Net cash from / (to) the Operating Activities		(5,162)	152,779	318,851
Cash flows from Investing Activities				
Proceeds from sale of PPE (and Intangibles)		10,000	0	(21,894)
Purchase of PPE (and Intangibles)		(4,674)	0	0
Proceeds from Sale of Investments		229,549	123,249	0
Purchase of Investments		0	0	(6,678)
Net cash from / (to) the Investing Activities		234,875	123,249	(28,572)
Cash flows from Financing Activities				
Finance Leases Payments		(16,382)	(16,382)	(15,815)
Loans Received/Repayment of loans		0	0	0
Funds Administered on Behalf of Third Parties		40,337	34,000	29,447
Net cash from Financing Activities		23,955	17,618	13,632
Net increase/(decrease) in cash and cash equivalents		253,668	293,646	303,911
Cash and cash equivalents at the beginning of the year	6	471,683	290,562	167,772
Cash and cash equivalents at the end of the year	6	725,351	584,208	471,683

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.



Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Masterton Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (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 11.

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 9.

Masterton Primary School

Notes to the Financial Statements

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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 1.

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.

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Investments

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

h) Property, Plant and Equipment

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

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

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

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

Financed 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	20 - 100 years
Furniture and equipment	5 - 10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	8 years

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

l) 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.

m) 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.

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

i) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

j) Financial Instruments

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

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

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

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

k) 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.

l) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

m) 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.

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
1 Government Grants			
Operating Grants	593,506	588,220	556,580
Other MoE Grants	283,267	123,986	173,085
Teaching Salaries Grants	3,300,559	1,341,147	3,037,335
Use of Land & Building Grants	371,143	371,143	450,287
Other Government Grants	-	-	6,124
	<u>4,548,475</u>	<u>2,424,496</u>	<u>4,223,411</u>

The school has opted in to the donations scheme for this year. Total amount received was \$45,600.

2 Locally Raised Funds			
Local Funds raised within the School's community are made up of:			
Revenue			
Donations & Bequests	5,639	-	8,618
Fees for Extra Curricular Activities	57,839	69,399	20,800
Trading	4,618	4,903	4,967
Fundraising & Community Grants	60,222	39,165	87,448
	<u>128,318</u>	<u>113,467</u>	<u>121,833</u>
Expenses			
Extra Curricular Activities Costs	19,252	41,674	22,116
Trading	3,363	5,000	5,652
Donations	842	-	1,261
	<u>23,457</u>	<u>46,674</u>	<u>29,029</u>
Surplus for the year Locally raised funds	<u>104,861</u>	<u>66,793</u>	<u>92,804</u>

Masterton Primary School
Notes to the Financial Statements
For the Year Ended 31 December 2021

	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
3 Learning Resources			
Curricular	59,856	199,380	43,333
Employee Benefits - Salaries	3,596,408	1,489,570	3,466,093
Staff Development	1,581	3,996	2,984
Library Resources	1,431	804	1,482
Student Management Systems	2,649	2,600	2,600
	<u>3,661,925</u>	<u>1,696,350</u>	<u>3,516,492</u>
4 Administration			
Advertising & Marketing	1,606	665	764
Communication Costs	3,684	2,496	2,062
Accident Compensation Levy	1,379	1,300	1,150
Audit Fees	6,603	4,000	6,000
Accountancy	6,100	6,540	5,100
Board of Trustees Fees	4,620	3,680	3,625
Board of Trustees Expenses	1,682	-	2,430
Consumables	10,140	13,992	12,771
Insurance	5,481	5,484	5,242
Employee Benefits - Salaries	82,821	120,485	100,267
Other	25,303	14,687	41,655
Healthy Lunches Programme	165,594	-	-
	<u>315,013</u>	<u>173,329</u>	<u>181,066</u>
5 Property Management			
Heat, Light & Water	24,305	24,996	28,013
Grounds	8,128	3,498	2,124
Rates	7,975	9,064	8,956
Repairs & Maintenance	13,601	22,644	15,206
Cyclical Maintenance	7,417	15,000	9,500
Employee Benefits - Salaries	60,735	42,835	39,312
Use of Land & Building	371,143	371,143	450,287
Caretaking & Cleaning Costs	71,331	82,764	75,978
	<u>564,635</u>	<u>571,944</u>	<u>629,376</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.

Masterton Primary School
Notes to the Financial Statements
For the Year Ended 31 December 2021

	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
6 Cash and Cash Equivalents			
Bank Accounts	619,051	584,208	471,683
Short-term Bank Deposits - MPS	106,300	-	-
Net cash and cash equivalents for Cash Flow Statement	<u>725,351</u>	<u>584,208</u>	<u>471,683</u>

Of the \$725,351 Cash and Cash Equivalents, \$81,001 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Ten Year Property Plan.

Of the \$725,351 Cash and Cash Equivalents, \$211,141 is held by the School on behalf of the RTLB cluster. See note 14 for details of how the funding received for the cluster has been spent in the year.

	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
7 Accounts Receivable			
Debtors	10,753	10,000	9,438
Debtors - RTLB	350	350	350
Teachers Salaries Grant	283,357	285,000	265,585
Interest Accrual	527	500	1,039
	<u>294,987</u>	<u>295,850</u>	<u>276,412</u>
Receivables from Exchange Transactions	11,630	10,850	10,827
Receivables from Non-Exchange Transactions	283,357	285,000	265,585
	<u>294,987</u>	<u>295,850</u>	<u>276,412</u>

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

8 Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
Current Asset			
Short-term Bank Deposits- MPS	0	106,300	231,061
Short-term Bank Deposits- RTLB	124,284	124,284	122,772
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>124,284</u>	<u>230,584</u>	<u>353,833</u>

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

9 Property Plant & Equipment

2021	Opening Balance (NBV) \$	Additions \$	Dispos als \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	152,923				(18,742)	134,181
Furniture and Equipment	44,036	3,883			(17,982)	29,937
Motor Vehicles	9,504		(9,504)		0	0
Leased Assets	26,582	7,375			(16,556)	17,401
Library Resources	8,878	789	(26)		(1,205)	8,436
Balance at 31 December 2021	241,923	12,047	(9,530)	0	(54,485)	189,955

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	265,264	(131,083)	134,181	274,723	(121,800)	152,923
Furniture and Equipment	388,629	(358,692)	29,937	397,983	(353,947)	44,036
Motor Vehicles	13,909	(13,909)	0	15,909	(6,405)	9,504
Leased Assets	94,629	(77,228)	17,401	87,254	(60,672)	26,582
Library Resources	81,597	(73,161)	8,436	81,126	(72,249)	8,877
Balance at 31 December 2021	844,028	(654,073)	189,955	856,995	(615,073)	241,922

Net carrying value of equipment held under a finance lease is \$17,401 (2020: \$26,582).

Masterton Primary School
Notes to the Financial Statements
For the Year Ended 31 December 2021

	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
10 Accounts Payable			
Creditors	67,223	74,025	37,573
Accruals	11,000	11,000	11,000
Creditors - RTLB	16,222	16,000	1,475
Employee Benefits - Salary Accrual	308,576	310,000	286,420
Employee Benefits - Leave Accrual	6,296	6,500	12,842
Banking Staffing Overuse	14,088	-	250,790
	<u>423,405</u>	<u>417,525</u>	<u>600,100</u>
Payables for Exchange Transactions	423,405	417,525	600,100
Payables for Non-Exchange Transactions	-	-	-
	<u>423,405</u>	<u>417,525</u>	<u>600,100</u>
	2021 Actual \$	2021 Budget \$ (unaudited)	2020 Actual \$
11 Provision for Cyclical Maintenance			
Opening Balance	93,333	93,333	83,833
Increase to the provision during the year	7,417	7,417	9,500
Provision at the end of the year	<u>100,750</u>	<u>100,750</u>	<u>93,333</u>
Current Liability	100,750	100,750	55,833
Non Current Liability	-	-	37,500
	<u>100,750</u>	<u>100,750</u>	<u>93,333</u>

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

12 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	14,191	14,191	16,833
Later than One Year and no Later than Five Years	6,248	6,248	14,017
Later than Five Years	-	-	-
Future Finance Charges	(1,599)	(1,599)	(3,003)
	<u>18,840</u>	<u>18,840</u>	<u>27,847</u>
Represented by:			
Finance lease liability - Current	12,916	12,916	14,728
Finance lease liability - Term	5,924	5,924	13,119
	<u>18,840</u>	<u>18,840</u>	<u>27,847</u>

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

13 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 Balance	Receipts from Ministry	Payments	BOT Contribution	Closing Balance
Harley Block	In Progress	5,500	0	0	0	5,500
Block D, E, F acoustics/outdoor	In Progress	37,216	235,365	(274,705)	0	(2,125)
Block 9 classroom refurb	In Progress	(3,000)	0		0	(3,000)
SIP Timber decking/sandpit/fpath	Completed	7,896	1,819	(9,715)	0	0
SIP replacement boundary fence	Completed	0	17,560	(17,560)		0
SIP - Outdoor learning	In Progress	0	143,840	(56,266)		87,574
Heat pumps & upgrade s/board	Completed	(6,948)				(6,948)
		<u>40,664</u>	<u>398,583</u>	<u>(358,246)</u>	<u>0</u>	<u>81,001</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

93,074

(12,073)

81,001

	2020	Opening Balance	Receipts from Ministry	Payments	BOT Contribution	Closing Balance
Harley Block	In Progress	11,217	78,982	(84,698)	0	5,500
Block A - replace roof membrane	Completed	0	15,900	(15,900)	0	0
Block D, E, F acoustics/outdoor	In Progress	0	40,916	(3,700)	0	37,216
Block 9 classroom refurb	In Progress	0	0	(3,000)	0	(3,000)
SIP Timber decking/sandpit/fpath	In Progress	0	14,500	(6,604)	0	7,896
Heat pumps & upgrade s/board	Completed	0	31,000	(37,948)	0	(6,948)
		<u>11,217</u>	<u>181,297</u>	<u>(151,850)</u>	<u>0</u>	<u>40,664</u>

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

14 Funds for RTLB Services

Masterton Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds held at beginning of the year	267,955	267,955	86,864
Income			
Administration Grant	58,802	67,632	71,233
Learning Support Funding	114,169	131,307	139,416
Travel Grant	121,322	139,520	151,177
Other Revenue	14,167	15,036	40,964
	<u>308,459</u>	<u>353,495</u>	<u>402,790</u>
Total funds available	<u>576,414</u>	<u>621,450</u>	<u>489,654</u>
Expenses			
Administration	76,079	79,628	59,294
Learning Support	118,368	132,000	109,973
Travel	45,165	66,000	35,407
Other Expenses	1,377	17,422	17,025
	<u>240,990</u>	<u>295,050</u>	<u>221,699</u>
Funds held at year end	<u>335,425</u>	<u>326,400</u>	<u>267,955</u>
Current Assets			
Cash at Bank	211,141	202,116	145,183
Investments	124,284	124,284	122,772
Total Cash at Bank	<u>335,425</u>	<u>326,400</u>	<u>267,955</u>
Operating Receivables	350	350	350
Non Current Assets			
Property Plant & Equipment	23,428	23,428	23,428
Current Liabilities			
Operating Creditors	(16,222)	(16,222)	(1,475)
Non Current Liabilities			
Borrowings	0	0	0
Equity	<u>342,981</u>	<u>333,956</u>	<u>290,258</u>

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

15 Related Party Transactions

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

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

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

16 Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,620	3,625
<i>Leadership Team</i>		
Remuneration	371,824	366,631
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	376,444	370,256

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board has no Finance nor Property sub-committees. 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	160 - 170	160 - 170
Benefits and Other Emoluments	0	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	3.00	1.00
110-120	1.00	-
	3.00	1.00

17 Compensation & other benefits upon leaving

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

	2021 \$	2020 \$
Number of People	-	-

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

18 Contingencies

There were 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.

19 Commitments

(a) Capital Commitments

As at 31 December 2021 the Board had entered into the following capital commitments:

- (a) No contract for Harley Block completed in 2022, which will be fully funded by the Ministry of Education. \$90,199 has been received of which \$84,698 has been spent on the project to date.
- (b) \$279,060 contract for Block D, E, F acoustics/outdoor to be completed in 2022, which will be fully funded by the Ministry of Education. \$276,281 has been received of which \$278,405 has been spent on the project to date.
- (c) No contract for Block 9 Classroom refurbishment, which will be fully funded by the Ministry of Education. \$0 has been received of which \$3,000 has been spent on the project to date.
- (d) \$143,930 contract for SIP – Outdoor Learnings to be completed in 2022, which will be fully funded by the Ministry of Education. \$143,840 has been received of which \$56,266 has been spent on the project to date.

(Capital Commitments at 31 December 2020: Nil)

(b) Operating Commitments

As at 31 December 2021 the Board had entered into no operating lease agreements.
(Operating Commitments at 31 December 2020: Nil)

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

20 Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	725,351	584,208	471,683
Receivables	294,987	295,850	276,412
Investments - Term Deposits	124,284	230,584	353,833
Total Financial assets measured at amortised cost	<u>1,144,622</u>	<u>1,110,642</u>	<u>1,101,928</u>

Financial liabilities measured at amortised cost

Payables	423,405	417,525	600,100
Finance Leases	18,840	18,840	27,847
Total Financial Liabilities Measured at Amortised Cost	<u>442,245</u>	<u>436,365</u>	<u>627,947</u>

21 Events after Balance Date

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

22 Comparatives

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

Masterton Primary School

Notes to the Financial Statements

For the Year Ended 31 December 2021

23 COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

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 of Trustee operated boarding facilities.



School Charter
Strategic and Annual Plan for
Masterton Primary School

2020 - 2022

Principals' endorsement:	
Board of Trustees' endorsement:	
Submission date to Ministry of Education:	

Masterton Primary School 2020 - 22

Introductory Section - Strategic Intentions

Motivated, Positive and Successful	
Mission Statement	We aim to encourage our students to be “Motivated, Positive and Successful”.
Vision (including views of students at MPS)	<p>MPS is developing a community of active and motivated people (staff, students and whanau) while fostering a sense of belonging (Whanaungatanga), and good citizenship for people (Manaakitanga) and place (Kaitiakitanga).</p> <p>(Developed 2018)</p>
Values and Principles	<p>Our community members have indicated their wish for our school to provide a <u>safe</u>, <u>stimulating</u> and <u>friendly</u> environment where all students can confidently achieve to the best of their ability, particularly in the areas of <u>literacy</u> and <u>numeracy</u>.</p> <p>All students are supported in their learning by teachers, paraprofessionals, parents and whanau who model for and encourage in students the attributes of <u>respect for others</u>, <u>honesty</u>, <u>trustworthiness</u> and <u>reliability</u>.</p> <p>Students actively participate in educational opportunities which lead them to become <u>motivated</u>, <u>independent</u>, <u>self-disciplined positive learners</u> who demonstrate the skills and understandings which will ensure they become <u>successful members</u> of their community.</p>

**Māori Dimensions
and Cultural
Diversity**

Masterton Primary School recognizes the cultural needs of its community and will ensure that policies and practices underpinning all school activities will reflect the unique position of Maori.

We will:

- * incorporate elements of *Tikanga* and *Te Reo* across all areas of the curriculum
- * establish signs in both English and Maori
- * ensure classrooms display basic *Te Reo*; numbers, colours, days months, greetings, etc
- * budget appropriately to ensure adequate resourcing
- * provide appropriate staff development opportunities
- * consult regularly and effectively with our Maori community

Analysis of Variance

Baseline Data or School Context

Students' Learning

In 2021 55.33% 51% were achieving at or above the expected level in Mathematics 2020 51% were achieving at or above the expected level in Mathematics (53% in 2019) (52% in 2018) (57% in 2017) (55% in 2016) (57% in 2015) (52% in 2014) (52% in 2013)

In 2021 61.07% In 2020 60% were achieving at or above the expected level in Reading (62% in 2019) (60% in 2018) (67% in 2017) (62% in 2016) (63% in 2015) (58% in 2014) (58% in 2013)

In 2021 47.54% In 2020 49% were achieving at or above the expected level in Writing (50% in 2019) (48% in 2018) (58% in 2017) (55% in 2016) (51% in 2015) (49% in 2014) (43% in 2013)

Student Engagement

Attendance rate for 2021 was 79% (The drop in attendance was largely due to Covid 19 once again)
Attendance rate for 2020 was 76% (The drop in attendance was largely due to Covid 19)

School Organisation and Structures

Masterton Primary School is a decile 3 contributing school at the southern end of Masterton. The school population was formed through the merger of two schools in January 2004 and the roll fluctuates between 280-330 students. The school staff consists of the Principal, a Deputy Principal, an Assistant Principal, 3 Syndicate Leaders, 3 release teachers, Classroom teachers and specialist teachers that are supported by a group of paraprofessionals – teacher aides, administration, and grounds staff. The Board of Trustees currently comprises 5 elected members, a staff representative and the Principal.

Students enrolled at Masterton Primary School present with a diverse range of learning, social and physical needs. Recognising its obligations to provide education programmes to meet those needs the Board of Trustees ensures appropriate use of resourcing to enable

- (i) Professional Development of staff
- (ii) Purchasing of appropriate resources
- (iii) Identification of students who are not achieving or are at risk of not achieving
- (iv) The provision of special programmes for students

Review of Charter and Consultation

- (a) verified under the Ongoing and Reviewable Resourcing Scheme
- (b) with moderate special needs
- (c) with English as a second language
- (d) who are gifted, talented and/or have special abilities

The current Charter and Strategic sections were reviewed and revised in 2021.

National Education and Learning Priorities

Learners at the Centre:

- Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying.
- Have high aspirations for every learner / akonga, and support these by partnering with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures.

Barrier Free Access:

- Reduce barriers to education for all, including for Maori and Pacific learners / akonga, disabled learners / akonga and those with learning support needs.
- Ensure every learner / akonga gains sound foundation skills, including language, literacy and numeracy.

Quality Teaching and Leadership:

- Meaningfully incorporate te reo Maori and tikanga Maori into the everyday life of the place of learning.
- Develop staff to strengthen teaching, leadership and learner support capability across the education workforce.

Future of Learning and Work:

- Collaborate with industries and employers to ensure learners / akonga have the skills, knowledge and pathways to succeed in work.

How these NELP objectives will be realized at Masterton Primary School:

- Quality Teaching and Learning will be achieved at Masterton Primary School by providing teaching and learning programmes that incorporate the N.Z. Curriculum Framework, particularly

emphasizing literacy and numeracy. This area falls under the leadership of the Principal and the Teaching Staff.

- Masterton Primary School will provide a safe physical and emotional environment and comply with general legislation by complying with all policies and procedures set out in the Health and Safety Policy Document.
- Masterton Primary School will improve student achievement in literacy and numeracy by setting annual targets in these areas and making these areas a prime focus for professional development.
- Masterton Primary School will continue to monitor student achievement throughout the school by cumulative records and individual assessment files. This information after analysis will form the basis for future directions in teaching and learning programmes.
- At Masterton Primary School we will cater for individual needs by providing a range of student work from remedial to extension or enrichment.
Children will be assessed against Achievement Objectives and Learning Outcomes and Special Abilities and Special Needs will be identified, catered for and outcomes monitored for each unit of work completed. This monitoring will be done by the teachers through recognised assessment methods and reports made to the Principal in literacy and numeracy and by teacher assessments in other areas.

Once children are identified in either category, strategies will be put in place. Children with special abilities will be provided with extension activities both within the classroom situation and outside of the classroom environment (wherever possible). This will be monitored by the Principal.

- Formal reporting is achieved through two parent / teacher / student conferences throughout the year on anniversary and interim achievement (dependent on when their birthday falls), where goals are set in the key competencies, literacy and numeracy areas. A written record is kept of these goals and a copy is sent home to parents. Formal written reports are sent to parents at the interim and completion of a student's academic year. Informal reporting is achieved through sending home samples of work, homework diaries, informal interviews and discussions.

Strategic Section

Strategic Goals		Core Strategies for Achieving Goals 2019 - 2021
1	<p>To provide a quality learning programme that is based on enhancing knowledge, skills, attitudes and values outlined in the New Zealand Curriculum and which is aimed at enabling students to attain their full potential.</p>	<ul style="list-style-type: none"> ● Provide a professional development programme for staff in literacy and numeracy ● Ensure that appropriate staff utilise any Masterton Cluster Lead Teacher professional development opportunities ● Ensure programmes meet the needs of Maori students so they are achieving alongside their peers ● Improve opportunities for development of students with special needs and abilities. ● To provide and cater for those students who are identified as being “at-risk” ● Create a safe, nurturing environment where students and staff show respect and caring for each other and students can develop positive attitudes and values. ● To actively promote “Health Promoting” and “Active Schools” programmes ● To develop the value of ecological sustainability, including care of the environment. ● To integrate the key competencies into all learning areas.
2	<p>To develop and implement policies and procedures which promote high levels of staff performance, use educational resources effectively and recognize the needs of students.</p>	<ul style="list-style-type: none"> ● Provide appropriate responsive professional development for all staff with an emphasis on whole school development. ● To maintain a cohesive Management Team. ● To provide for leadership density through the school. ● To be good employers and attract and retain quality staff.

3	To allocate and control income and expenditure in ways that effectively support the teaching and learning programmes and to have buildings and site facilities that are appropriate to the programme needs of our school.	<ul style="list-style-type: none"> ● To plan a professional development programme targeting future focused / 21st century learning for the Senior Syndicate. ● To continue to develop the Play-based learning initiatives in the Junior syndicate. ● To promote e-learning / learning with digital technology throughout the school ● To plan a responsive annual budget that is based upon the identified unchanging and changing needs of the school ● Monitor expenditure throughout the year. ● Increase income / funding. ● To plan and oversee all planned property development.
4	To have a school climate which promotes and safeguards the physical and emotional well-being of students.	<ul style="list-style-type: none"> ● Identify “at risk” students and use a raft of strategies to meet their needs. ● Minimise the potential for accident or injury through having sound procedures to be taken in the event of emergency, crisis or potential risk. ● Continue developing and implementing PB4L School Wide
5	To encourage higher levels of community involvement in our school’s activities.	<ul style="list-style-type: none"> ● Maintain an annual programme of consultation and communication. ● Provide timely and accurate information to the community. ● Develop approaches to build positive interaction between our school and community. ● To make what our school stands for visually obvious throughout the school

Improvement Plan - Domain: Learning

To provide a quality learning programme that is based on increasing the key competencies to enhance knowledge, skills, attitudes and values outlined in the New Zealand Curriculum and aimed at enabling students to attain their full potential.

Annual Goals

To provide and cater for those students who are identified as being “at-risk” / achieving Below or Well Below the expected level.

To further develop and implement the MPS DFL.

To actively promote purposeful structured play-based learning in the Junior Syndicate.

Annual Targets

Mathematics:

To continue to focus on providing an accelerate programme in Mathematics for all students who are operating at the “at risk” and “cause for concern” categories in this area.

Culturally Responsive Practice and Student Hauora.

To increase the cultural competence and confidence of staff across the school so that there is a higher engagement and level of achievement of all students.

Using the data obtained from the student Well-Being survey carried out at MPS in 2020, teachers will actively plan to develop and increase those areas which were shown to be lower scoring or in deficit. These areas include; students’ social strategies and promoting a pro-social student culture.

Play-based Learning:

To strengthen learning through play in Years 1 and 2 with a focus on using play to provide context for learning across all curriculum areas and to provide students with the learning experiences they need in order to make progress.

End of Year data 2021 (at or above the Expected Level)

Maths 2021	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6			
Above	2	2	0	4	1	0	9	3.69	Above
At	29	25	11	14	25	22	126	51.64	At
Below	3	15	10	18	13	15	74	30.33	Below
Well Below	2	4	11	8	7	3	35	14.34	Well Below
	36	46	32	44	46	40	244	100.00	

Reading 2021	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6			
Above	3	5	1	5	6	10	30	12.30	Above
At	17	18	15	19	27	23	119	48.77	At
Below	14	16	8	15	6	3	62	25.41	Below
Well Below	2	7	8	5	7	4	33	13.52	Well Below
	36	46	32	44	46	40	244	100.00	

Writing 2021	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6			
Above	0	4	2	1	3	0	10	4.10	Above
At	26	21	12	14	17	16	106	43.44	At
Below	8	17	7	22	20	19	93	38.11	Below
Well Below	2	4	11	7	6	5	35	14.34	Well Below
	36	46	32	44	46	40	244	100.00	

Key Improvement Strategies			
Participant Group	What (examples)	Who	Indicators of Progress
Students	<p>Develop systems for students to be involved in and taking responsibility for learning and making the most of choices.</p> <p>To participate in a variety of learning experiences and use a greater variety of resources.</p>	<p>Classroom teachers</p> <p>Syndicate Leaders</p>	<p>Greater engagement and motivation.</p> <p>Greater awareness of what they can achieve</p> <p>Higher levels of achievement</p>
Teachers	<p>Classroom teachers identify at risk students early in Term 1</p> <p>Action plans completed detailing barriers to learning, areas of non-achievement, strategies to remove/decrease the barrier, specific targets for achievement, specific programmes or actions to support the student and assessment strategies and data.</p> <p>Action Plans reviewed at the end of each term.</p> <p>Teachers to develop a “case management” approach to the learning and teaching of targeted students. With each student’s progress, strengths and needs being regularly discussed, the effectiveness of teacher responses regularly explored, and consequent follow up actions designed and evaluated.</p> <p>Participate in professional development programmes in literacy, numeracy and digital learning</p>	Classroom teachers	<p>Range of programmes implemented</p> <p>Action Plans reviewed frequently</p> <p>Differentiation in teacher planning</p> <p>Time allocated to professional conversations in Syndicate and management meetings.</p> <p>Professional development participation</p>

	<p>Teacher observations of other teachers at MPS and other schools</p> <p>Focus on DFL (Design For Learning) teacher inquiry again for 2022. This involves putting awe and wonder / curiosity at the centre of planning, using the curriculum areas as contexts, with the key competencies and the MPS Vision as the drivers and outcomes. The emphasis is to be on the process and not the product.</p> <p>Increasing student agency across the school</p>		Changes in teacher practice
Leaders	<p>Staff meeting for CWSA and Targeted students to be held early in Term 1</p> <p>Action Plans for targeted students monitored and progress of these students (case management) tracked throughout the year.</p> <p>Develop an appropriate P.D. programme for all staff in literacy and numeracy.</p> <p>Support teachers in developing their DFLs for all students</p> <p>Take part in any of the Masterton Cluster Future Focused / ILE and Culturally Responsive Practice initiatives that we have access to.</p> <p>Take part in the Play Based Learning initiative coordinated by REAP</p>	<p>Syndicate Leaders</p> <p>Management</p> <p>Management</p> <p>All junior syndicate teachers</p>	<p>Collective buy in from staff</p> <p>Overall achievement gains</p>

Monitoring

- Action Plans for targeted students reviewed termly and student progress monitored
- Teacher appraisals adjusted to incorporate and monitor teacher inquiry into catering for targeted students and DFL initiatives.
- Syndicate meeting notes to reflect case management approach and DFL discussions
- Student Voice – interviews

Resourcing

- Increase in expenditure on technology
- Increase in expenditure for classroom release time to allow for teachers to observe other teachers in the school.
- Professional development provided at MPS throughout the year on literacy, mathematics, EFS, Culturally Responsive Practice, PB4L and moderation
- Professional development provided through the Masterton Cluster of schools.

Other 2022 Key		to Achieve Strategic Vision	
Property (summarised from property plan) (Examples)	Short Report	Finance	Short Report
Increase the outside teaching space in Block D (Rms 1 / 2) by extending the roof at the rear of building	Under review	Reserves used to purchase digital equipment to support the e-learning initiative	In collaboration with FOS funding
Increase the outside teaching space in Block B (Rms 11-14) by extending the roof at the rear of building	Project completed	Reserves used to extend the MLE in Rooms 11 to 14 Junior adventure playground (central area) SIP funding	In collaboration with SIPs funding To be completed in July 2022
Replace hall roof (if necessary)	To be reviewed	Storage shed for play based equipment SIP funding	To be completed in September 2022
Developing and provide access to (gate, fence, bridge) acquired sports area adjacent to MPS.	In collaboration with the Masterton District Council	Additional Finance procedure	The School now uses the services of Educational service s for finance
Unresolved issues with carpeting in Rooms 7-14 and Rooms 1 & 2	Project completed		
Recarpet Admin block	Quotes have been collected – awaiting Board approval		
Reroof deck area (Rms 3-6)			

Re-fence North side of car park.	Awaiting funding allocation from MOE		
LSC office space	Plans are complete		
Upgrade main and hall switchboards	Property consultant is in the process of tendering the project (note: not on GETS)		
Acoustic ceiling tiles – all classrooms	Project completed		
Lighting upgrade – all classrooms - Additional	Project completed LED exteriors lights		
Personnel	Short Report	Community Engagement	Short Report
Develop special needs teaching and assistance programme (0.4FTTE)	Project incomplete	Weekly school newsletters, class newsletters, maintained.	Continues to be developed
Lead School for RTLB Cluster 27 (18.0FTTE)	Cluster personnel at capacity until the end of 2021	School Facebook page utilized as a community notice board.	Continues to be developed
Develop LSC role at MPS	Ongoing	Whanau picnic evening in Term 1	Covid influences events
Reading Recovery (0.6FTTE)	Continuing	Community wide consultation – with a focus on student hauora and the development of the strategic plan	

Appoint Student Support Worker		Whanau Days to be held termly	
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Kiwisport Expenditure

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received total Kiwisport funding of \$4 159 (excluding GST). The funding was spent on the following sports areas;

- Physical education resources and equipment (\$1290)
- Sports Fees (\$150)
- Masterton Cluster Sports Co-ordinator (\$596)
- Swimming (\$2123)