

# HUTT CENTRAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**School Directory**

**Ministry Number:** 2862

**Principal:** Michael Gendall

**School Address:** Railway Avenue

**School Postal Address:** 6 Railway Avenue, Alicetown, Lower Hutt, 5010

**School Phone:** 04 566 0059

**School Email:** nashj@huttcentral.school.nz

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# HUTT CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2021

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# Hutt Central 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.

Matt Durney

Full Name of Presiding Member



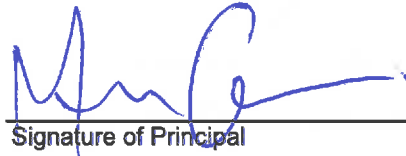
Signature of Presiding Member

3/6/22

Date:

MICHAEL GENDALL

Full Name of Principal



Signature of Principal

3/6/22

Date:

**Hutt Central School**  
**Statement of Comprehensive Revenue and Expense**  
 For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	2,493,572	2,352,680	2,535,664
Locally Raised Funds	3	145,363	130,500	217,961
Interest Income		926	1,500	2,125
		<b>2,639,861</b>	<b>2,484,680</b>	<b>2,755,750</b>
<b>Expenses</b>				
Locally Raised Funds	3	47,041	30,500	55,755
Learning Resources	4	1,773,295	1,568,289	1,664,364
Administration	5	138,373	130,721	139,098
Finance		2,559	1,601	2,677
Property	6	600,196	703,027	751,255
Depreciation	11	61,964	56,231	61,946
Loss on Disposal of Property, Plant and Equipment		993	-	-
		<b>2,624,421</b>	<b>2,490,369</b>	<b>2,675,095</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>15,440</b>	<b>(5,689)</b>	<b>80,655</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>15,440</b>	<b>(5,689)</b>	<b>80,655</b>

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

**Hutt Central School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		438,343	350,297	357,688
Total comprehensive revenue and expense for the year		15,440	(5,689)	80,655
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		5,150	-	-
<b>Equity at 31 December</b>		458,933	344,608	438,343
Retained Earnings		458,933	344,608	438,343
<b>Equity at 31 December</b>		458,933	344,608	438,343

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.

**Hutt Central School**  
**Statement of Financial Position**  
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	315,910	99,196	190,032
Accounts Receivable	8	143,741	98,796	130,675
GST Receivable		7,896	13,288	14,916
Prepayments		5,414	9,502	5,832
Inventories	9	2,169	1,711	1,695
Investments	10	90,699	88,039	89,957
Funds owed for Capital Works Projects	17	-	-	77,704
RTLB Cluster - Due/Owing		115	-	463
		<b>565,944</b>	<b>310,532</b>	<b>511,274</b>
<b>Current Liabilities</b>				
Accounts Payable	12	167,046	17,188	146,342
Revenue Received in Advance	13	184	25,393	184
Provision for Cyclical Maintenance	14	6,627	-	6,561
Painting Contract Liability	15	-	-	10,179
Finance Lease Liability	16	10,853	9,202	12,753
Funds for RTLB services	19	151,710	123,036	130,515
		<b>336,420</b>	<b>174,819</b>	<b>306,534</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>229,524</b>	<b>135,713</b>	<b>204,740</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	273,178	225,003	276,108
		<b>273,178</b>	<b>225,003</b>	<b>276,108</b>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	37,784	978	28,566
Finance Lease Liability	16	5,985	15,130	13,939
		<b>43,769</b>	<b>16,108</b>	<b>42,505</b>
<b>Net Assets</b>		<b>458,933</b>	<b>344,608</b>	<b>438,343</b>
<b>Equity</b>		<b>458,933</b>	<b>344,608</b>	<b>438,343</b>

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

**Hutt Central School**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		504,478	498,464	509,139
Locally Raised Funds		145,820	62,000	192,919
Goods and Services Tax (net)		7,020	-	(1,628)
Payments to Employees		(330,812)	(336,000)	(324,370)
Payments to Suppliers		(211,684)	(250,439)	(173,055)
Interest Paid		(2,491)	(1,601)	(2,677)
Interest Received		912	1,500	2,177
<b>Net cash from/(to) Operating Activities</b>		<b>113,243</b>	<b>(26,076)</b>	<b>202,505</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(55,782)	(30,325)	(72,421)
Purchase of Investments		(742)	-	(1,918)
<b>Net cash from/(to) Investing Activities</b>		<b>(56,524)</b>	<b>(30,325)</b>	<b>(74,339)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,150	-	-
Finance Lease Payments		(7,757)	(12,112)	(7,714)
Painting contract payments		(5,938)	(21,716)	(11,146)
Funds Administered on Behalf of Third Parties		77,704	-	(108,699)
<b>Net cash from/(to) Financing Activities</b>		<b>69,159</b>	<b>(33,828)</b>	<b>(127,559)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>125,878</b>	<b>(90,229)</b>	<b>607</b>
Cash and cash equivalents at the beginning of the year	7	190,032	189,425	189,425
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>315,910</b>	<b>99,196</b>	<b>190,032</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# Hutt Central School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Hutt Central School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### **Financial Reporting Standards Applied**

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### **Measurement Base**

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### **Presentation Currency**

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### **Specific Accounting Policies**

The accounting policies used in the preparation of these financial statements are set out below.

###### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



*Useful lives of property, plant and equipment*

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

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

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

***Classification of leases***

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

***Recognition of grants***

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

**c) Revenue Recognition**

***Government Grants***

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

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

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

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

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

***Other Grants***

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

***Donations, Gifts and Bequests***

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

***Interest Revenue***

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

**d) Operating Lease Payments**

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

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20 - 50 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

#### **k) Intangible Assets**

##### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

#### **l) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

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

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

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

#### **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) Financial Instruments**

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

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

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

**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**u) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**u) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	438,462	437,761	440,340
Teachers' Salaries Grants	1,499,804	1,291,089	1,392,091
Use of Land and Buildings Grants	479,506	564,127	626,021
Other MoE Grants	73,719	59,703	76,312
Other Government Grants	700	-	-
Resource Teachers Learning and Behaviour Grants	1,381	-	900
	<u>2,493,572</u>	<u>2,352,680</u>	<u>2,535,664</u>

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	39,890	52,000	61,783
Fees for Extra Curricular Activities	40,173	31,000	55,275
Trading	4,316	2,500	2,973
Fundraising & Community Grants	46,773	35,000	47,441
Other Revenue	14,211	10,000	50,489
	<u>145,363</u>	<u>130,500</u>	<u>217,961</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	18,532	7,000	15,663
Trading	5,794	3,500	3,389
Fundraising & Community Grant Costs	22,715	20,000	36,703
	<u>47,041</u>	<u>30,500</u>	<u>55,755</u>
<b>Surplus for the year Locally raised funds</b>	<u>98,322</u>	<u>100,000</u>	<u>162,206</u>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	38,114	35,950	51,892
Library Resources	1,122	1,250	1,165
Employee Benefits - Salaries	1,714,930	1,515,089	1,606,571
Staff Development	19,129	16,000	4,736
	<u>1,773,295</u>	<u>1,568,289</u>	<u>1,664,364</u>

## 5. Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	7,214	6,741	6,441
Board Fees	1,595	3,000	1,920
Board Expenses	4,086	3,500	3,040
Communication	2,674	3,350	3,136
Consumables	6,265	7,500	8,989
Operating Lease	245	-	1,127
Other	15,769	15,030	17,887
Employee Benefits - Salaries	85,140	79,000	81,137
Insurance	2,785	-	2,821
Service Providers, Contractors and Consultancy	12,600	12,600	12,600
	138,373	130,721	139,098

## 6. Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	17,251	16,500	19,456
Cyclical Maintenance Provision	9,284	13,000	(3,288)
Grounds	2,993	2,000	1,804
Heat, Light and Water	10,025	11,000	11,740
Repairs and Maintenance	21,848	26,500	21,815
Use of Land and Buildings	479,506	564,127	626,021
Security	2,668	2,000	5,479
Employee Benefits - Salaries	29,577	33,000	32,041
Contractors/consultancy	27,044	34,900	36,187
	600,196	703,027	751,255

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

## 7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	315,910	99,196	190,032
Cash and cash equivalents for Statement of Cash Flows	315,910	99,196	190,032

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

**8. Accounts Receivable**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	2,694	1,938	1,770
Interest Receivable	45	83	31
Teacher Salaries Grant Receivable	141,002	96,775	128,874
	<b>143,741</b>	<b>98,796</b>	<b>130,675</b>
	<b>143,741</b>	<b>98,796</b>	<b>130,675</b>
Receivables from Exchange Transactions	2,739	2,021	1,801
Receivables from Non-Exchange Transactions	141,002	96,775	128,874
	<b>143,741</b>	<b>98,796</b>	<b>130,675</b>
	<b>143,741</b>	<b>98,796</b>	<b>130,675</b>

**9. Inventories**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Sunhats / Hoodies	618	342	456
Stationery	1,551	1,369	1,239
	<b>2,169</b>	<b>1,711</b>	<b>1,695</b>
	<b>2,169</b>	<b>1,711</b>	<b>1,695</b>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	90,699	88,039	89,957
	<b>90,699</b>	<b>88,039</b>	<b>89,957</b>
<b>Total Investments</b>	<b>90,699</b>	<b>88,039</b>	<b>89,957</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	136,865	4,579	-	-	(16,039)	125,405
Furniture and Equipment	71,176	31,550	-	-	(15,210)	87,517
Information and Communication Technology	37,588	19,865	(993)	-	(16,131)	40,329
Leased Assets	25,747	3,805	(660)	-	(13,099)	15,793
Library Resources	4,732	887	-	-	(1,485)	4,134
<b>Balance at 31 December 2021</b>	<b>276,108</b>	<b>60,686</b>	<b>(1,653)</b>	<b>-</b>	<b>(61,964)</b>	<b>273,178</b>

The net carrying value of equipment held under a finance lease is \$15,793 (2020: \$25,747)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	398,700	(273,295)	125,405	394,121	(257,256)	136,865
Furniture and Equipment	294,879	(207,362)	87,517	270,424	(199,248)	71,176
Information and Communication Technology	169,986	(129,657)	40,329	165,031	(127,443)	37,588
Leased Assets	45,643	(29,850)	15,793	47,641	(21,894)	25,747
Library Resources	14,840	(10,706)	4,134	13,953	(9,221)	4,732
<b>Balance at 31 December</b>	<b>924,048</b>	<b>(650,870)</b>	<b>273,178</b>	<b>891,170</b>	<b>(615,062)</b>	<b>276,108</b>

## 12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,543	10,220	7,022
Accruals	5,714	4,753	4,941
Employee Entitlements - Salaries	141,002	-	128,874
Employee Entitlements - Leave Accrual	4,787	2,215	5,505
	<b>167,046</b>	<b>17,188</b>	<b>146,342</b>
Payables for Exchange Transactions	167,046	17,188	146,342
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>167,046</b>	<b>17,188</b>	<b>146,342</b>

The carrying value of payables approximates their fair value.



**13. Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	184	393	184
Income in Advance-Playground	-	25,000	-
	184	25,393	184

**14. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	35,127	(12,022)	40,091
Increase to the Provision During the Year	9,880	13,000	9,946
Adjustment to the Provision	(596)	-	(13,028)
Use of the Provision During the Year	-	-	(1,882)
Provision at the End of the Year	44,411	978	35,127
Cyclical Maintenance - Current	6,627	-	6,561
Cyclical Maintenance - Term	37,784	978	28,566
	44,411	978	35,127

**15. Painting Contract Liability**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due within one year	-	-	10,179
Due after one year	-	-	-
	-	-	10,179

In 2009 the Board signed an agreement with Programmed Maintenance Services (the contractor) for an agreed programme of work covering a 12 year period. The programme provides for two exterior repaints of the Ministry owned buildings in 2009 and 2016, with regular maintenance in subsequent years. The agreement has an annual commitment of \$17,449. 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.

### 16. 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	12,647	9,202	15,092
Later than One Year and no Later than Five Years	6,954	15,130	16,261
Future finance charges	(2,763)	-	(4,661)
	16,838	24,332	26,692
<b>Represented by</b>			
Finance lease liability - Current	10,853	9,202	12,753
Finance lease liability - Term	5,985	15,130	13,939
	16,838	24,332	26,692

### 17. Funds Held (Owed) for Capital Works Projects

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

	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
2021		\$	\$	\$		\$
Re-Roofing Blk 1		64,848	-	(64,848)	-	-
Refurbish Blk 7,8,9.		(128,089)	100,578	27,511	-	-
Urgent Repairs Main Switch		(14,463)	14,463	-	-	-
Heat Pumps Rm 2,12		-	8,966	(8,966)	-	-
Totals		(77,704)	124,007	(46,303)	-	-

**Represented by:**

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

-

	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
2020		\$	\$	\$		\$
Re-Roofing Blk 1		83,581	808,077	(826,810)	-	64,848
Refurbish Blk 7,8,9.		(28,056)	-	(100,033)	-	(128,089)
Front Entrance Way		1,300	(1,300)	-	-	-
Urgent Repairs Main Switch		-	-	(14,463)	-	(14,463)
Totals		56,825	806,777	(941,306)	-	(77,704)

## 18. Funds for RTLB Services

Hutt Central 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.

The Ministry of Education provides funds to Hutt Central School School to provide Resource Teachers of Learning and Behaviour (RTLB) services to the schools listed in 'Schedule A' of the cluster's Funding and Service Agreement (please attach 'Schedule A').

The cluster employs specially trained RTLB teachers who itinerate between the schools in the cluster to support the learning needs of individual students, groups of students and schools. The cluster also provides resources including funding to support students with additional learning needs on an as-needs basis.

Hutt Central became the lead School of the RTLB Cluster in 2020. Funds of \$87,866 were transferred to hutt Central from the previous RTLB fundholding School.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds held at beginning of the year	130,515	130,515	87,866
<b>Revenue</b>			
Teachers' Salary Grant	172,506	1,736,849	1,783,753
Administration Grant	72,443	72,443	71,442
Learning Support Funding Year 11-13	141,506	141,506	140,418
Travel Grant	80,314	78,749	78,749
Other Revenue	8,537	19,938	27,559
	<u>2,027,863</u>	<u>2,049,485</u>	<u>2,101,921</u>
<b>Total funds available</b>	<u>2,158,378</u>	<u>2,180,000</u>	<u>2,189,787</u>
<b>Expenses</b>			
Employee Benefit - Salaries	1,725,063	1,736,849	1,783,753
Administration	74,545	86,966	74,540
Learning Support Year 11-13	157,800	178,933	146,070
Travel	28,492	43,000	45,206
Other Expenses	1,797	500	988
	<u>1,987,697</u>	<u>2,046,248</u>	<u>2,050,557</u>
Purchase of Assets	22,811	13,800	14,475
Photocopier Lease	3,840	3,084	5,760
<b>Funds Held at Year End</b>	<u>151,710</u>	<u>123,036</u>	<u>130,515</u>
<b>Current Assets</b>			
Cash at bank	151,710	-	130,515
Receivables	131,167	-	135,475
Other Current Assets	2,511	-	1,886
<b>Non Current Assets</b>			
Property Plant and Equipment	31,029	-	12,030
<b>Current Liabilities</b>			
Payables	129,716	-	131,494
Lease Liability	1,920	-	1,920
<b>Non Current Liabilities</b>			
Lease Liability	1,494	-	3,302
<b>Equity</b>	<u>183,287</u>	<u>-</u>	<u>143,190</u>

## 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.

## 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	1,595	1,920
<i>Leadership Team</i>		
Remuneration	571,143	554,266
Full-time equivalent members	5.04	5.07
Total key management personnel remuneration	572,738	556,186

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 also has Finance (1 members) and Property (1 members) that met 0 and 0 times 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 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 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	2.00	0.00
110 - 120	2.00	1.00
	4.00	1.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

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

## 22. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 23. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2021.

(Capital commitments as at 31 December 2020:

\$1,026,377 contract for the Re-Roofing Blk 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$926,166 has been received of which \$861,318 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$100,578 contract for the Refurbish Blk 7,8,9. as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$128,089 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$14,463 contract for the Urgent Repairs Main Switch as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$14,463 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

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

#### 24. 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	315,910	99,196	190,032
Receivables	143,741	98,796	130,675
Investments - Term Deposits	90,699	88,039	89,957
Total Financial assets measured at amortised cost	550,350	286,031	410,664

##### Financial liabilities measured at amortised cost

Payables	167,046	17,188	146,342
Finance Leases	16,838	24,332	26,692
Painting Contract Liability	-	-	10,179
Total Financial Liabilities Measured at Amortised Cost	183,884	41,520	183,213

#### 25. Events After Balance Date

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

#### 26. Comparatives

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

## Hutt Central School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Peet Hoeksma	Presiding Member	Elected	Feb 2021
Matt Durney	Presiding Member	Elected	Sep 2022
Michael Gendall	Principal		
Carla Wellington	Parent Representative	Elected	Sep 2022
Renee Fauvel	Parent Representative	Co-opted	Sep 2022
Danny Hughes	Parent Representative	Elected	Sep 2022
Nigel Elder	Parent Representative	Co-opted	Sep 2022
Richard Jackson	Parent Representative	Co-opted	Sep 2022
Adam Burgess	Staff Representative	Elected	Sep 2022

## Hutt Central School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4,281 (excluding GST). The funding was spent on sporting endeavours.



## SCHEDULE A

### Provision of the RTLB Service

The purpose of Schedule A is to specify the role and responsibilities of the Board in providing the RTLB service on behalf of cluster schools and kura.

#### Part One: Governance & Management

<b>What the Board will provide</b>	The Board will govern the RTLB service in accordance with <i>Governing and Managing RTLB Clusters</i> , in the interests of all schools and kura in the cluster and in accordance with the Treaty of Waitangi and the <i>National Administration Guidelines (NAGs)</i> .
<b>Success measures</b>	<ul style="list-style-type: none"> <li>• Appropriate authority and accountability is delegated to the principal and cluster manager (the RTLB strategic leadership and management team) for the day to day management of the RTLB cluster, RTLB funding and resourcing, and RTLB service provision.</li> <li>• The objectives in the RTLB Strategic and Annual Plans are met.</li> <li>• RTLB cluster staff are recruited and appointed.</li> <li>• RTLB funds are used for the provision of the RTLB service.</li> <li>• Reporting requirements are fully met.</li> </ul>

#### Part Two: Professional Relationships

<b>What the Board will provide</b>	The Board will ensure professional, trusting and respectful relationships at all levels and at all times with all key stakeholders.
<b>Success measures</b>	<ul style="list-style-type: none"> <li>• RTLB and Ministry learning support practitioners work collaboratively with schools and kura to provide flexible, joined-up support where it is appropriate.</li> <li>• Schools and kura, including those working collaboratively in groups and Kāhui Ako, value the relationship they have with the RTLB service.</li> <li>• RTLB work closely with Learning Support Coordinators where they are in place to provide system wide, targeted or individual support to schools, their children and young people and their families and whānau.</li> <li>• RTLB work to support schools and kura to partner with families and whānau to plan support for their children and young people in ways that work for them, values their contribution, and reflects their unique identity, language and culture.</li> </ul>

**Part Three: Access and Service Provision**

<p><i>What the Board will provide</i></p>	<p>The Board will ensure:</p> <ul style="list-style-type: none"> <li>• a high quality and effective RTLB service is provided</li> <li>• the service works with the Ministry on the continued implementation and embedding of the LSDM</li> <li>• the service is accessible to all RTLB cluster schools and kura including those working in groups and Kāhui Ako to implement the LSDM</li> <li>• the service contributes to positive outcomes for children and young people and inclusive practices across all cluster schools and kura.</li> </ul>
<p><i>Success measures</i></p>	<ul style="list-style-type: none"> <li>• The service works collaboratively with the Ministry and other education providers to:             <ul style="list-style-type: none"> <li>❖ identify local needs, including those identified through learning support registers, and think collectively about how to best use available resources to build on existing good practice and provide innovative solutions in ways that work for families and whānau and their children and young people</li> <li>❖ plan the best way to use their resources to effectively respond to the needs of children and young people whilst strengthening the confidence and capability of adults</li> <li>❖ take a tiered approach to support the learning needs of all children and young people including providing universal system-wide support, targeted or individualised support as needed.</li> </ul> </li> <li>• Cluster schools and kura including those working in groups and Kāhui Ako:             <ul style="list-style-type: none"> <li>❖ know how, why and when to access learning support</li> <li>❖ have equitable access to the full range of RTLB services and funding</li> <li>❖ use the service and value the service provided.</li> </ul> </li> <li>• The service is based on a comprehensive needs analysis, is strategic and planned.</li> <li>• RTLB follow the Ministry and RTLB practice framework.</li> <li>• The service is well-documented; service outcomes are monitored, recorded and reported in accordance with <i>Governing and Managing RTLB Clusters</i>.</li> <li>• The service is continually improving, responsive, flexible and innovative.</li> </ul>

**Part Four: Service Priorities**

The Board will ensure the cluster prioritises services to support the achievement of Māori and Pacific students and to support inclusive practices in schools and kura.

<b>RTLB Service Priorities</b>	<b>Success measures</b>
<i>Māori student achievement</i>	<ul style="list-style-type: none"> <li>• Māori student achievement data is collected, analysed and used to inform planning and practice.</li> <li>• The RTLB team makes progress against the Rubrics 2.7 and 3.1 from the Measurable Gains Framework, <i>Ka Hikitia – Accelerating Success 2013-2017</i> and its successor.</li> </ul>
<i>Pacific student achievement</i>	<ul style="list-style-type: none"> <li>• Pacific student achievement data is collected, analysed and used to inform planning and practice.</li> <li>• The RTLB team uses the <i>Pasifika Education Plan 2013-2017</i> and its successor to set goals to accelerate literacy and numeracy achievement for Pasifika students.</li> </ul>
<i>Inclusion</i>	<ul style="list-style-type: none"> <li>• RTLB use the practice framework to work with Ministry learning support practitioners to actively lead, promote and support inclusive practices in all their work with cluster schools and kura and community networks.</li> </ul>

**Annual service priorities**

In addition to the service priorities above, the Board will ensure the Government's priorities and the Ministry's annual service priorities and service expectations are embedded in the work of the service. The priorities may be varied by the Ministry of Education by 27 January each year over the term of this agreement to reflect any changes in Ministry policy or national priorities.

**Part Five: RTLB Service Expectations**

<p>All learners enrolled in state and state integrated schools, should have access to support from the RTLB service. This includes students in Alternative Education (AE) and Activity Centre settings. RTLB are not expected to provide services to foreign free-paying students as they are not resourced to do so.</p>	
<p><b>Service Expectations will include, but not be limited to:</b></p>	<p><b>Success measures</b></p>
<p><i>The intensity and duration of support provision should be driven by the needs of students.</i></p>	
<p>RTLB provide universal, targeted and individualised support for:</p> <ul style="list-style-type: none"> <li>• Individual students</li> <li>• Groups of students</li> <li>• Individual schools</li> <li>• Groups of schools which could include those in Kāhui Ako</li> </ul> <p>Cluster Projects</p>	<ul style="list-style-type: none"> <li>• RTLB provide high quality and effective learning and behaviour services for schools, kura, groups of schools working collaboratively on learning support and Kāhui Ako within a cluster.</li> <li>• RTLB support teachers, schools, kura, groups of schools and Kāhui Ako to develop inclusive classroom environments that enhance students' presence, participation, wellbeing, progress and achievement.</li> <li>• RTLB and the Ministry work together to share data through the LSDM, and accept collective responsibility for supporting the learning needs of all children and young people including those identified on learning support registers.</li> <li>• RTLB support the achievement of children and young people in Years 1-10. This includes actively supporting the transition of students into and out of these year levels to meet their needs.</li> <li>• RTLB follow the learning support practice guidance.</li> <li>• Teachers are confident to manage the needs of students with learning support needs.</li> <li>• The cluster looks for opportunities to be innovative in its support provision to schools and kura.</li> </ul>
<p>Transition support for students</p>	<ul style="list-style-type: none"> <li>• Support for transition to school and kura from ECE is collaboratively planned and provided for children and young people identified as having learning and/or behaviour support needs.</li> <li>• Transition support is collaboratively planned and provided for children and young people at critical transition points including (but not limited to):             <ul style="list-style-type: none"> <li>- School or kura to school or kura (including Te Kura)</li> <li>- English medium to bilingual settings</li> <li>- Bilingual settings to English medium</li> <li>- Cluster to cluster</li> <li>- From the end of one school year to the beginning of the next school year</li> <li>- School or kura to Alternative Education (AE) to school</li> <li>- School or kura to Stand Children's Services Villages to school or kura.</li> </ul> </li> <li>• The provision of transition support will not be interrupted by requests for support closing unnecessarily at the end of a school year.</li> </ul>
<p>Learning Support Communities</p>	<ul style="list-style-type: none"> <li>• The RTLB service will work collaboratively with groups of schools and Kāhui Ako within the cluster, to identify and support</li> </ul>

	<p>those children and young people who have learning support needs.</p> <ul style="list-style-type: none"> <li>• RTLB will provide the agreed response to support the achievement of children and young people.</li> <li>• RTLB work collaboratively with the Ministry and other providers to support schools and kura and groups of schools and Kāhui Ako to identify and address issues that would be best addressed through a systems or training approach.</li> <li>• Where requested, RTLB will support Kāhui Ako to identify their achievement challenges.</li> </ul>
<i>Secondary school/ and wharekura student achievement</i>	<ul style="list-style-type: none"> <li>• RTLB will positively engage with and provide an effective and responsive service within secondary school or kura environments.</li> <li>• Secondary schools and kura value the RTLB service.</li> </ul>
<i>Special Assessment Conditions (SAC)</i>	<ul style="list-style-type: none"> <li>• RTLB assist schools and kura to establish systems to identify children and young people likely to benefit from SAC and to gather evidence for the purpose of submitting SAC applications.</li> <li>• RTLB contribute to a consistent spread of students across all cluster secondary schools and kura who are approved by New Zealand Qualifications Authority for SAC.</li> </ul>
<i>PB4L Incredible Years Teacher programmes</i>	<ul style="list-style-type: none"> <li>• RTLB work collaboratively with the Ministry to plan and deliver programmes to meet local needs.</li> <li>• RTLB are trained to deliver the Incredible Years Teacher (IYT) programme and have attained IYT accreditation.</li> <li>• Teachers in cluster schools and kura receive IYT training from RTLB.</li> <li>• RTLB meet IYT programme, delivery and fidelity standards.</li> </ul>
<i>PB4L School Wide</i>	<ul style="list-style-type: none"> <li>• RTLB work in partnership with the Ministry, schools and kura to support them to implement PB4L School Wide.</li> </ul>
<i>Intensive Wraparound Service (IWS)</i>	<ul style="list-style-type: none"> <li>• Cluster managers work collaboratively to prioritise children and young people to receive IWS through the local intensive services panel.</li> <li>• RTLB in conjunction with schools, kura and Ministry of Education Learning Support practitioners, make IWS applications for eligible children and young people.</li> <li>• RTLB may be in the lead worker role when a child and young person is accepted into IWS, and remain engaged throughout the wraparound process for as long as is needed.</li> </ul>
<i>Residential Special Schools (RSS) Only Access pathway</i>	<ul style="list-style-type: none"> <li>• Cluster managers work collaboratively to prioritise children and young people to receive RSS only through the local intensive services panel.</li> <li>• RTLB in conjunction with schools, kura and Ministry of Education Learning Support practitioners, make RSS applications for eligible learners.</li> <li>• RTLB will undertake a full risk assessment prior to application for RSS.</li> <li>• RTLB may be in the lead worker role when a child or young person is accepted into RSS only pathway, and remain engaged throughout their RSS enrolment and while they transition back to their local school.</li> </ul>

<i>Children and young people who are in the care of Orange Tamariki</i>	<ul style="list-style-type: none"> <li>• Gateway education assessments are completed in accordance with the <i>Gateway Assessments</i> guide.</li> <li>• Gateway referrals for children and young people entering State care are prioritised to receive learning support in accordance with the <i>Interagency Gateway Guide</i>.</li> </ul>
<i>Children's Teams</i>	<ul style="list-style-type: none"> <li>• RTLB participate in the work of Children's Teams in accordance with agreed multi-agency principles and processes.</li> <li>• RTLB will be part of a team around a child or young people where that child or young person is already receiving an RTLB service.</li> <li>• If appropriate, an RTLB could be the lead professional around a child or young person where that child or young person has learning support needs.</li> </ul>
<i>Bilingual Assessments</i>	<ul style="list-style-type: none"> <li>• The RTLB service ensures eligible children and young people in Years 1-13 receive Bilingual Assessments in a timely manner.</li> </ul>

**End of Schedule A**