

Sommerville Special School

Annual Report for the year ended 31 December 2021

Ministry Number:	1484
Principal:	Belinda Johnston
School Address:	7A Benghazi Road, Panmure
School Postal Address:	7A Benghazi Road, Panmure, 1072
School Phone:	09-570 9787
School Email:	office@sommervillespecial.school.nz
Service Provider:	Edtech Financial Services Ltd

SOMMERVILLE SCHOOL

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Angela Hood	Presiding Member	Elected	Company Director	Sep-22
Arthur Rendle		Elected	Company Director	Jun-21
Belinda Johnston	Principal		Teacher	
Leolofi Sio	Parent Rep	Co-opted	Mental Health worker	Sep-22
Michele Theron-Jansen	Parent Rep	Co-opted	Finance Manager	Sep-22
Megan Biddick	Parent Rep	Elected	Home Executive	Sep-22
Amanda Pierce	Parent Rep	Elected	Student	Sep-22
Ranjna Madan	Staff Rep	Elected	Teacher Aide	Dec-21
Alan McKay	Staff Rep	Elected	Teacher	Jul-21

SOMMERVILLE SPECIAL SCHOOL

Annual Report - For the year ended 31 December 2021

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Sommerville Special 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.

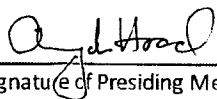
The School's 2021 financial statements are authorised for issue by the Board.

Angela Rebecca Hood

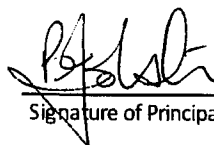
Full Name of Presiding Member

Belinda Jayne Johnston

Full Name of Principal



Signature of Presiding Member



Signature of Principal

30th September 2022

Date:

30 September 2022

Date:



Sommerville Special School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	14,435,969	12,638,441	13,350,256
Locally Raised Funds	3	34,390	46,356	2,618
Interest Income		50,781	60,192	64,103
Gain on Sale of Property, Plant and Equipment		1,303	-	-
		14,522,443	12,744,989	13,416,977
Expenses				
Locally Raised Funds	3	17,737	-	13,256
Learning Resources	4	12,356,038	10,967,111	10,040,309
Administration	5	498,542	462,948	433,049
Finance		23,410	3,504	3,598
Property	6	1,082,661	1,086,984	1,056,666
Depreciation	10	199,240	240,972	128,154
		14,177,628	12,761,519	11,675,032
Net Surplus / (Deficit) for the year		344,815	(16,530)	1,741,945
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		344,815	(16,530)	1,741,945

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



Sommerville Special School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		6,399,192	6,399,192	4,657,247
Total comprehensive revenue and expense for the year		344,815	(16,530)	1,741,945
Equity at 31 December		6,744,007	6,382,662	6,399,192
Retained Earnings		6,744,007	6,382,662	6,399,192
Reserves		-	-	-
Equity at 31 December		6,744,007	6,382,662	6,399,192

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.



Sommerville Special School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	62,106	1,271,804	2,120,392
Accounts Receivable	8	785,961	510,000	862,774
GST Receivable		43,567	-	-
Prepayments		16,441	20,000	21,048
Investments	9	5,653,862	4,200,000	3,656,020
Funds Held for Capital Works Projects	14	21,426	-	-
		<u>6,583,363</u>	<u>6,001,804</u>	<u>6,660,234</u>
Current Liabilities				
GST Payable		-	-	18,840
Accounts Payable	11	807,131	675,000	666,927
Finance Lease Liability	13	39,934	30,000	26,101
Funds Held for Capital Works Projects	14	-	75,000	77,574
		<u>847,065</u>	<u>780,000</u>	<u>789,442</u>
Working Capital Surplus/(Deficit)		5,736,298	5,221,804	5,870,792
Non-current Assets				
Property, Plant and Equipment	10	1,078,103	1,220,858	568,830
		<u>1,078,103</u>	<u>1,220,858</u>	<u>568,830</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	26,812	30,000	26,812
Finance Lease Liability	13	43,582	30,000	13,618
		<u>70,394</u>	<u>60,000</u>	<u>40,430</u>
Net Assets		<u>6,744,007</u>	<u>6,382,662</u>	<u>6,399,192</u>
Equity		<u>6,744,007</u>	<u>6,382,662</u>	<u>6,399,192</u>

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



Sommerville Special School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		7,436,957	6,439,285	6,634,859
Locally Raised Funds		24,014	49,998	3,644
Goods and Services Tax (net)		(62,408)	(18,840)	77,525
Payments to Employees		(5,595,938)	(4,902,308)	(4,012,814)
Payments to Suppliers		(1,128,027)	(1,220,924)	(757,439)
Interest Paid		(23,410)	(3,504)	(3,598)
Interest Received		50,781	60,192	105,381
Net cash from/(to) Operating Activities		701,969	403,899	2,047,558
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		23,404	-	-
Purchase of Property Plant & Equipment		(695,982)	(829,501)	(137,721)
Purchase of Investments		(1,997,842)	(543,980)	(980,473)
Net cash from/(to) Investing Activities		(2,670,420)	(1,373,481)	(1,118,194)
Cash flows from Financing Activities				
Finance Lease Payments		9,165	123,568	(28,503)
Funds Administered on Behalf of Third Parties		(99,000)	(2,574)	77,574
Net cash from/(to) Financing Activities		(89,835)	120,994	49,071
Net increase/(decrease) in cash and cash equivalents		(2,058,286)	(848,588)	978,435
Cash and cash equivalents at the beginning of the year	7	2,120,392	2,120,392	1,141,957
Cash and cash equivalents at the end of the year	7	62,106	1,271,804	2,120,392

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.



Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Operating Lease Payments

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

Finance Lease Payments

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Cash and Cash Equivalents

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

Accounts Receivable

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

Inventories

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

Investments

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

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board owned buildings	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

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

Provision for Cyclical Maintenance

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

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

Financial Instruments

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

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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



Sommerville Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,735,978	1,752,365	1,117,021
Teachers' Salaries Grants	6,694,555	6,000,000	6,001,869
Use of Land and Buildings Grants	516,365	639,996	665,468
Other MoE Grants	5,421,747	4,203,588	5,532,807
Other Government Grants	67,324	42,492	33,091
	14,435,969	12,638,441	13,350,256

The School has opted in to the donations scheme for this year. Total amount received was \$46,350. (2020 : \$0.00 was received)

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	10,450	-	1,171
Curriculum related Activities - purchase of goods & services	23,940	46,356	1,260
Fundraising & Community Grants	-	-	187
	34,390	46,356	2,618
Expenses			
Extra Curricular Activities Costs	16,677	-	7,784
Trading	1,060	-	-
Fundraising and Community Grant Costs	-	-	5,472
	17,737	-	13,256
	16,653	46,356	(10,638)

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	186,584	255,631	142,021
Information and Communication Technology	7,112	24,000	16,401
Library Resources	665	6,000	1,117
Employee Benefits - Salaries	12,070,061	10,611,480	9,827,997
Staff Development	91,616	70,000	52,773
	12,356,038	10,967,111	10,040,309



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,556	10,500	4,740
Board Fees	3,690	5,004	5,031
Board Expenses	1,202	996	915
Communication	34,180	26,436	28,681
Consumables	58,181	80,004	73,918
Legal Fees	13,700	3,000	494
Other	197,447	194,904	176,751
Employee Benefits - Salaries	153,205	115,104	118,145
Insurance	17,011	14,496	13,214
Service Providers, Contractors and Consultancy	11,370	12,504	11,160
	498,542	462,948	433,049

6 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	50,071	36,996	42,875
Consultancy and Contract Services	96,134	69,600	50,540
Cyclical Maintenance Expense	37,988	54,996	-
Grounds	28,116	18,000	13,637
Heat, Light and Water	122,737	63,000	56,827
Rates	1,118	900	735
Repairs and Maintenance	121,151	87,504	119,686
Use of Land and Buildings	516,365	639,996	665,468
Security	15,403	12,996	11,273
Employee Benefits - Salaries	93,578	102,996	95,625
	1,082,661	1,086,984	1,056,666

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

7 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	62,106	1,271,804	2,120,392
Cash and cash equivalents for Statement of Cash Flows	62,106	1,271,804	2,120,392



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	24,018	10,000	13,642
Receivables from the Ministry of Education	228,932	-	-
Bank Staffing Underuse	-	-	440,840
Teacher Salaries Grant Receivable	533,011	500,000	408,292
	785,961	510,000	862,774
Receivables from Exchange Transactions	24,018	10,000	13,642
Receivables from Non-Exchange Transactions	761,943	500,000	849,132
	785,961	510,000	862,774

9 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	5,653,862	4,200,000	3,656,020
Total Investments	5,653,862	4,200,000	3,656,020

10 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Buildings	44,764	-	-	-	(2,646)	42,118
Building Improvements	-	61,741	-	-	(1,064)	60,677
Furniture and Equipment	210,354	197,375	(30)	-	(51,771)	355,928
Information and Communication Technology	179,133	172,342	-	-	(72,806)	278,669
Motor Vehicles	83,004	181,485	-	-	(22,100)	242,389
Leased Assets	40,912	115,923	(20,323)	-	(47,520)	88,992
Library Resources	10,663	-	-	-	(1,333)	9,330
Balance at 31 December 2021	568,830	728,866	(20,353)	-	(199,240)	1,078,103
	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	85,123	(43,005)	42,118	85,123	(40,359)	44,764
Building Improvements	61,741	(1,064)	60,677	-	-	-
Furniture and Equipment	859,698	(503,770)	355,928	662,582	(452,228)	210,354
Information and Communication Technology	746,730	(468,061)	278,669	574,388	(395,255)	179,133
Motor Vehicles	431,276	(188,887)	242,389	249,790	(166,786)	83,004
Leased Assets	137,919	(48,927)	88,992	103,287	(62,375)	40,912
Library Resources	49,776	(40,446)	9,330	49,776	(39,113)	10,663
Balance at 31 December	2,372,263	(1,294,160)	1,078,103	1,724,946	(1,156,116)	568,830

The net carrying value of equipment held under a finance lease is \$88,992 (2020: \$40,912).

The net carrying value of motor vehicles held under a finance lease is \$242,389 (2020: \$83,004).



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

11 Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	100,086	100,000	111,280
Accruals	4,956	5,000	4,627
Employee Entitlements - Salaries	655,357	520,000	514,213
Employee Entitlements - Leave Accrual	46,732	50,000	36,807
	<u>807,131</u>	<u>675,000</u>	<u>666,927</u>
Payables for Exchange Transactions	807,131	675,000	666,927
	<u>807,131</u>	<u>675,000</u>	<u>666,927</u>

The carrying value of payables approximates their fair value.

12 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	26,812	26,812	26,812
Increase/(decrease) to the Provision During the Year	37,988	54,996	-
Use of the Provision During the Year	(37,988)	(51,808)	-
Provision at the End of the Year	<u>26,812</u>	<u>30,000</u>	<u>26,812</u>
Cyclical Maintenance - Term	26,812	30,000	26,812
	<u>26,812</u>	<u>30,000</u>	<u>26,812</u>

13 Finance Lease Liability

The school has entered into a 17 finance lease agreements for laptops and photocopiers.
Minimum lease payments payable (includes interest portion):

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	45,906	30,000	26,101
Later than One Year and no Later than Five Years	46,306	30,000	13,618
Later than Five Years	-	-	-
Future Finance Charges	(8,695)		
	<u>83,517</u>	<u>60,000</u>	<u>39,719</u>
Represented by			
Finance lease liability - Current	39,934	30,000	26,101
Finance lease liability - Term	43,582	30,000	13,618
	<u>83,517</u>	<u>60,000</u>	<u>39,719</u>



Sommerville Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

14 Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	\$	\$	\$		\$
Block 1-4,9-11 Heating Lighting Electrical Upgrade <i>In Progress</i>	(383)	-	11,123	-	(11,506)
Playground Equipment <i>In Progress</i>	(383)	-	508	-	(891)
Playground Surface Replacement <i>Completed</i>	(1,648)	1,648	-	-	-
Artificial Surface <i>Completed</i>	36,394	1,013	37,407	-	-
Shade Structure <i>Completed</i>	43,594	-	43,594	-	-
MOE Project - Block 1 & 4 - Replacement Floor Co <i>In Progress</i>	-	88,284	78,439	-	9,845
MOE Project - Block 1 Roof Replacement <i>In Progress</i>	-	-	382	-	(382)
MOE Project - Block 9 - Hall Wall, Plumbing, Ceiling <i>In Progress</i>	-	-	9,507	-	(9,507)
MOE Project - Block 1,9: ICT, Library, Developmen <i>In Progress</i>	-	-	8,985	-	(8,985)
Totals	77,574	90,945	189,945	-	(21,426)

Represented by:

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

9,845
(31,271)
(21,426)

2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	\$	\$	\$	\$	\$
Block 1-4,9-11 Heating Lighting Electrical Upgrade <i>In progress</i>	-	-	383	-	(383)
Playground Equipment <i>In progress</i>	-	-	383	-	(383)
Playground Surface Replacement <i>In progress</i>	-	50,693	52,341	-	(1,648)
Artificial Surface <i>In progress</i>	-	37,800	1,406	-	36,394
Shade Structure <i>In progress</i>	-	45,000	1,406	-	43,594
Totals	-	133,493	55,919	-	77,574

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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

16 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	3,690	5,031
<i>Leadership Team</i>		
Remuneration	1,051,644	952,107
Full-time equivalent members	10.00	8.00
Total key management personnel remuneration	1,055,334	957,138

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings in the year. The Board also has Finance and Property members that meet on an as needed basis. 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	170-180	160-170
Benefits and Other Emoluments	6	0-5

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
130-140	-	-
120-130	3	1
110-120	5	2
100-110	4	4
	12	7

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

17 Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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



Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

18 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

19 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	62,106	1,271,804	2,120,392
Receivables	785,961	510,000	862,774
Investments - Term Deposits	5,653,862	4,200,000	3,656,020
Total Financial assets measured at amortised cost	6,501,929	5,981,804	6,639,186
Financial liabilities measured at amortised cost			
Payables	807,131	675,000	666,927
Finance Leases	83,516	60,000	39,719
Total Financial Liabilities Measured at Amortised Cost	890,647	735,000	706,646

20 Events After Balance Date

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

21 COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2. Towards the end of August 2021, the entire country moved to alert level 4. Auckland then remained in alert level 3 for a prolonged period of time.

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 negatively affected the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

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

Increased remote learning additional costs

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SOMMERVILLE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Sommersville School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

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Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2021, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Brendan Lyon
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

ANALYSIS OF VARIANCE REPORTING 2021

School Name	Sommerville School	School Number	1484
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Strategic Goal 1	Develop a Sommerville curriculum that is responsive to personalised learning needs.
Target	Students are engaged in their learning and individual progress is reflected in IEPs.
Baseline Data	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Establish and embed PB3L Tier 2 by 2023.	<ul style="list-style-type: none"> PB4L team was formed and met frequently Team developed school values 	Lockdowns and general priorities given to Covid related issues	<ul style="list-style-type: none"> Develop Matrix of expected behaviour and lesson plans Establish acknowledgement systems
Develop graduate profile, capabilities and learning progressions.	Curriculum leaders assigned to most curriculum areas	Lockdowns and general priorities given to Covid related issues	<ul style="list-style-type: none"> Training for curriculum leaders Working parties to develop capabilities per curriculum area
Research and implement play-based learning pedagogies where appropriate.	Staff appointed to research as their within school Kahui Ako roles	Lockdowns and general priorities given to Covid related issues	Establish larger focus group
Redesign and implement IEP policy, procedures and practices.	<ul style="list-style-type: none"> Surveys of current practice undertaken with staff and families Working party established to 	Lockdowns and general priorities given to Covid related issues	<ul style="list-style-type: none"> Affect initial changes to be implemented at beginning of IEP cycle Develop the process for

	<p>evaluate survey and research current practises in other settings.</p> <ul style="list-style-type: none"> • Working party developed scope of ongoing work 		<p>consultation with all stakeholders</p> <ul style="list-style-type: none"> • Implement training for the new system. Prepare all stakeholders for rollout at beginning of next cycle
Planning for 2022			
<ul style="list-style-type: none"> • Time needed to be given for working parties to meet and work together. • Training of new curriculum leaders • PLD around curriculum development 			

Strategic Goal 2	Cultivate cohesive, capable leadership at all levels.
Target	Leaders effectively support the growth of staff and learners.
Baseline Data	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Develop coaching capability of leaders.	<ul style="list-style-type: none"> • DPs completed the Growing Great Leaders Course followed by APs. • 21/25 of the Senior Leaders/leadership team participated in Leadership Growth coaching • 20 Individual coaching sessions with follow ups occurred within individual teams. Another 24 initial coaching sessions were held without follow up. 	<ul style="list-style-type: none"> • Changes of staffing meant 4 new team leaders were appointed. • Due to lockdown there were limited opportunities to hold follow up coaching sessions with individual team members. • Not all leaders reported on their coaching due to staff changes. 	<ul style="list-style-type: none"> • Remaining 4 team leaders will complete this year. • Coaching will be embedded in the way staff are supported in their Professional Growth Cycle.
Review and create robust appraisal systems and processes (that support professional growth).	<ul style="list-style-type: none"> • Established working party to draft new PGC. • Working party met weekly through Lockdown to draft a cycle for all staff at our Special School, teachers, specialists and support staff • A draft PGC was created and presented to the Senior Leadership team to review • Trialled the self reflection aspect with teachers and 		<ul style="list-style-type: none"> • The PGC was introduced at a Staff only Day. • The PGC was then looked at in more depth at a Staff meeting. • Senior Leadership will start the cycle first in preparation of school wide participation. • 2022 time to complete the process in order to review at the end of the year.

	<ul style="list-style-type: none"> specialists. All completed. Infographic was created to represent the PGC 		
Establish TA roles and responsibilities, and PLD Programme.	<ul style="list-style-type: none"> Successfully applied for TA PLD pilot fund for 11 TAs to undertake PLD on Autism and challenging behaviour 95/165 TAs participated in several external PLD courses. 121/165 TAs participated in Staff only Day workshops. Grade D TA role created 27 TAs completed a new induction process. 	<ul style="list-style-type: none"> Fluctuation in TA numbers throughout the year meant not all opportunities were available to all TAs 	<ul style="list-style-type: none"> TAs part of a PGC for the first time given the opportunity to identify the areas they need PLD whether internally or externally. A Grade D TA given added responsibility to assist in this Cycle.
Planning for 2022			
<ul style="list-style-type: none"> A Google Classroom has been created with modules which Teacher Aides will trail and work through independently to aid their induction into our school. Complete PGC and in Term 4 review in order to make any changes ready to embed Term 1 2023. 			

Strategic Goal 3	Grow great staff who collaborate to enrich learner outcomes.
Target	Staff work actively together and share expertise in an innovative learning culture.
Baseline Data	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Design, implement and embed a comprehensive induction programme for all staff.	<ul style="list-style-type: none"> • An Induction programme was set up by the induction coordinator. This included all staff at Sommerville. • 55 new staff were inducted in 2021 	<ul style="list-style-type: none"> • Not all staff were fully included. • There were delays in meeting with staff due to lockdowns and general priorities given to Covid related issues. • The induction coordinator was unable to meet with all staff in a timely manner as planned due to lockdowns. Some face to face meetings occurred. • The rest took place online 	<ul style="list-style-type: none"> • Complete Google site for induction • Set up a system for the IT working group to help with training for staff around google apps. • Set up opportunities for self directed learning.

<p>Establish a common understanding of collaboration at Sommerville and embed practice.</p>	<ul style="list-style-type: none"> ● Prior to the lockdown staff met regularly in teams or Pathway to plan and share ideas. ● Collaboration occurred in a variety of ways across the school, Eg teachers are meeting in pathways to plan, team leaders are meeting with their teams to share their practice. ● Curriculum leaders formed working parties to brainstorm ideas to develop the Sommerville curriculum. ● Members of the SLT attended Mahi Tahi/Collaboration workshop. Teachers were encouraged to : ● Support one another's efforts to improve instruction. ● Take responsibility for solving problems and accept the consequences of their decisions. ● Share ideas. As one person builds on another's ideas, a new synergy develops. ● Evaluate new ideas in light of shared goals that focus on student learning. <p>Collaboration while distance</p>	<p>Due to lockdowns staff were unable to visit classes as planned.</p> <p>Collaboration had to occur online</p>	<ul style="list-style-type: none"> ● Set up a working party ● Develop a draft shared definition of teacher collaboration specific to Sommerville. ● Define the characteristics of teacher collaboration at Sommerville and how this would be visible in classrooms with examples. ● For every teacher to utilise half a day of CRT time to visit a teacher in a different area of the school to observe teacher collaborative practice in classrooms and at team meetings. ● One pathway meeting each term focusing on teacher collaborative planning/practice including completing survey measuring practice against the definition
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	<p>learning during lockdown</p> <ul style="list-style-type: none"> • Teachers were encouraged to set a regular time to meet each week, to plan to collaborate and then reflect. • They were able to divide and conquer by sharing ideas and resources, • Staff arranged google meets with other classes and included whanau where possible. • They were able to share success - have whanau or students send in photos of learning or home activities. Together students are encouraged to create slideshows of their home experiences so that it can be shared with everyone when back at school. • To reduce screen time at home, a range of play related activities were shared with staff and whānau. • Four staff meetings were held to discuss how collaboration is taking place across Sommerville 		
Develop targeted PLD programmes aligned with roles and responsibilities.	<ul style="list-style-type: none"> • MOE Regional Funding application approved to work 	<ul style="list-style-type: none"> • A number of PLD sessions were cancelled due to lockdowns. 	<ul style="list-style-type: none"> • Provide PLD opportunities for staff with curriculum responsibilities

	on developing the cultural capabilities of all staff through 2022-2023.	<ul style="list-style-type: none"> Where possible, online sessions were held. 	<ul style="list-style-type: none"> Complete Initial stage 1 H&S rep training
Planning for 2022			
<ul style="list-style-type: none"> Complete google induction site. Induction for new staff will be completed in a timely manner, either online or face to face where possible. A common understanding of collaboration at Sommerville will be established. Targeted PLD aligned with roles and responsibilities will take place either face to face or online. 			

31 March 2022

Kiwisport Statement for 2021

Kiwisport is a Government funding initiative that promotes sport and increases students' participation in sport from Y1 to Y13. In 2021 the Ministry of Education provided direct funding to Sommerville School of \$6,016.04 for Kiwisport's objectives.

This funding enabled 100% of our students, within the above year levels, to participate in a variety of physical activities suited to their diverse and complex needs, including Boccia and football. Resources were also purchased for at school activities including basketballs and football goals.

Sincerely



Belinda Johnston
Tumuaki-Principal