

KAHURANGI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 660

Principal: Kyran Smith

School Address: 45 Strathmore Avenue, Strathmore

School Postal Address: 43 Strathmore Avenue, Strathmore, Wellington, 6022

School Phone: 04 388 6386

School Email: office@kahurangi.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

KAHURANGI SCHOOL

Annual Report - For the year ended 31 December 2021

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Kahurangi School

Statement of Responsibility


For the year ended 31 December 2021

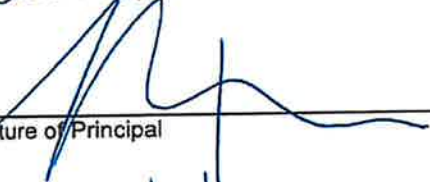
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

Cathryn Curran-Tiefers
Full Name of Presiding Member

Signature of Presiding Member
25/5/2022
Date:

Kyran Smith
Full Name of Principal

Signature of Principal
25/5/2022
Date:

Kahurangi 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	2,284,843	2,077,742	2,142,526
Locally Raised Funds	3	72,537	40,050	21,578
Interest Income		405	3,000	3,198
		2,357,785	2,120,792	2,167,302
Expenses				
Locally Raised Funds	3	19,036	38,100	19,864
Learning Resources	4	1,611,798	1,392,915	1,408,263
Administration	5	163,468	176,882	145,621
Finance		4,381	425	4,374
Property	6	468,503	512,661	528,616
Depreciation	10	77,373	71,183	73,056
Loss on Disposal of Property, Plant and Equipment		479	-	1,212
		2,345,038	2,192,166	2,181,006
Net Surplus / (Deficit) for the year		12,747	(71,374)	(13,704)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		12,747	(71,374)	(13,704)

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

Kahurangi 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		464,152	417,393	439,981
Total comprehensive revenue and expense for the year		12,747	(71,374)	(13,704)
Capital Contributions from the Ministry of Education		-	-	37,875
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		476,899	346,019	464,152
Retained Earnings		476,899	346,019	464,152
Equity at 31 December		476,899	346,019	464,152

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.

Kahurangi School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	373,561	284,580	160,486
Accounts Receivable	8	103,306	106,011	98,122
GST Receivable		8,497	4,195	10,966
Prepayments		1,117	3,543	924
Investments	9	-	-	102,825
Funds owed for Capital Works Projects	15	-	-	40,198
		<u>486,481</u>	<u>398,329</u>	<u>413,521</u>
Current Liabilities				
Accounts Payable	11	116,676	235,777	113,584
Revenue Received in Advance	12	845	-	-
Provision for Cyclical Maintenance	13	54,900	65,625	35,875
Finance Lease Liability	14	15,564	21,481	28,484
Funds held for Capital Works Projects	15	33,963	-	-
		<u>221,948</u>	<u>322,883</u>	<u>177,943</u>
Working Capital Surplus/(Deficit)		264,533	75,446	235,578
Non-current Assets				
Property, Plant and Equipment	10	244,091	300,563	270,840
		<u>244,091</u>	<u>300,563</u>	<u>270,840</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	18,417	5,375	27,250
Finance Lease Liability	14	13,308	24,615	15,016
		<u>31,725</u>	<u>29,990</u>	<u>42,266</u>
Net Assets		<u>476,899</u>	<u>346,019</u>	<u>464,152</u>
Equity				
		<u>476,899</u>	<u>346,019</u>	<u>464,152</u>

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

Kahurangi 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		633,265	560,356	595,129
Locally Raised Funds		73,713	21,000	27,526
Goods and Services Tax (net)		2,469	-	(6,771)
Payments to Employees		(304,711)	(303,032)	(288,833)
Payments to Suppliers		(302,098)	(285,050)	(310,701)
Interest Paid		(4,381)	(425)	(4,374)
Interest Received		438	3,000	3,578
Net cash from/(to) Operating Activities		98,695	(4,151)	15,554
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(34,838)	(94,235)	(34,940)
Purchase of Investments		-	-	(102,825)
Proceeds from Sale of Investments		102,825	-	-
Net cash from/(to) Investing Activities		67,987	(94,235)	(137,765)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	37,875
Finance Lease Payments		(25,238)	(30,903)	(24,304)
Funds Administered on Behalf of Third Parties		71,631	-	(144,743)
Net cash from/(to) Financing Activities		46,393	(30,903)	(131,172)
Net increase/(decrease) in cash and cash equivalents		213,075	(129,289)	(253,383)
Cash and cash equivalents at the beginning of the year	7	160,486	413,869	413,869
Cash and cash equivalents at the end of the year	7	373,561	284,580	160,486

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.

Kahurangi School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Kahurangi 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 13.

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.

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:

Furniture and Equipment	5-10 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 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 Comprehensive Revenue and Expenses.

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 Comprehensive Revenue and Expenses. 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.

w) 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	535,873	521,746	513,160
Teachers' Salaries Grants	1,321,388	1,131,791	1,162,567
Use of Land and Buildings Grants	324,700	385,595	394,123
Other MoE Grants	102,882	38,610	72,340
Other Government Grants	-	-	336
	2,284,843	2,077,742	2,142,526

The school has opted in to the donations scheme for this year. Total amount received was \$40,350.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	5,181	5,000	8,077
Fees for Extra Curricular Activities	16,023	20,050	5,481
Fundraising & Community Grants	51,333	15,000	8,020
	72,537	40,050	21,578
Expenses			
Extra Curricular Activities Costs	11,311	38,100	16,448
Fundraising & Community Grant Costs	7,725	-	3,416
	19,036	38,100	19,864
Surplus for the year Locally raised funds	53,501	1,950	1,714

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	58,070	59,350	52,532
Library Resources	597	800	1,237
Employee Benefits - Salaries	1,539,469	1,309,765	1,340,692
Staff Development	13,662	23,000	13,802
	1,611,798	1,392,915	1,408,263

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,719	7,192	6,892
Board Fees	2,505	3,240	2,965
Board Expenses	3,530	10,000	3,222
Communication	5,906	9,540	8,639
Consumables	8,148	10,000	7,047
Operating Lease	333	-	-
Other	47,448	55,410	19,717
Employee Benefits - Salaries	73,353	69,500	83,323
Insurance	2,886	500	2,896
Service Providers, Contractors and Consultancy	11,640	11,500	10,920
	163,468	176,882	145,621

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,762	12,200	9,306
Cyclical Maintenance Provision	10,192	14,292	9,247
Grounds	3,356	3,000	3,484
Heat, Light and Water	18,037	18,000	17,062
Rates	2,954	5,000	3,647
Repairs and Maintenance	30,398	15,500	25,421
Use of Land and Buildings	324,700	385,595	394,123
Security	6,214	2,000	5,122
Employee Benefits - Salaries	17,305	15,558	14,735
Consultancy And Contract Services	45,585	41,516	46,469
	468,503	512,661	528,616

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	373,561	284,580	160,486
Cash and cash equivalents for Statement of Cash Flows	373,561	284,580	160,486

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

Of the \$373,561 Cash and Cash Equivalents \$48,238 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	121	5,948	-
Receivables from the Ministry of Education	2,932	16,254	-
Banking Staffing Underuse	-	-	12,845
Interest Receivable	42	455	75
Teacher Salaries Grant Receivable	100,211	83,354	85,202
	<u>103,306</u>	<u>106,011</u>	<u>98,122</u>
Receivables from Exchange Transactions	3,095	6,403	75
Receivables from Non-Exchange Transactions	100,211	99,608	98,047
	<u>103,306</u>	<u>106,011</u>	<u>98,122</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset	-	-	102,825
Short-term Bank Deposits	-	-	-
	<u>-</u>	<u>-</u>	<u>102,825</u>
Total Investments			

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	83,050	-	-	-	(5,340)	77,710
Furniture and Equipment	76,299	21,241	(316)	-	(17,283)	79,941
Information and Communication Technolog	55,662	11,131	-	-	(23,370)	43,423
Leased Assets	46,387	16,267	-	-	(29,897)	32,757
Library Resources	9,442	2,465	(164)	-	(1,483)	10,260
Balance at 31 December 2021	<u>270,840</u>	<u>51,104</u>	<u>(480)</u>	<u>-</u>	<u>(77,373)</u>	<u>244,091</u>

The net carrying value of equipment held under a finance lease is \$32,757 (2020: \$46,387)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	116,428	(38,718)	77,710	116,428	(33,378)	83,050
Furniture and Equipment	179,615	(99,674)	79,941	160,182	(83,883)	76,299
Information and Communication Technolog	140,973	(97,550)	43,423	148,849	(93,187)	55,662
Leased Assets	99,522	(66,765)	32,757	94,590	(48,203)	46,387
Library Resources	16,812	(6,552)	10,260	15,021	(5,579)	9,442
Balance at 31 December	<u>553,350</u>	<u>(309,259)</u>	<u>244,091</u>	<u>535,070</u>	<u>(264,230)</u>	<u>270,840</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	8,788	142,143	17,706
Accruals	6,219	5,192	5,392
Banking Staffing Overuse	-	4,201	4,201
Employee Entitlements - Salaries	100,211	83,354	85,202
Employee Entitlements - Leave Accrual	1,458	887	1,083
	116,676	235,777	113,584

Payables for Exchange Transactions	116,676	235,777	113,584
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	116,676	235,777	113,584

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income In Advance	845	-	-
	845	-	-

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	63,125	56,708	87,958
Increase to the Provision During the Year	9,247	14,292	9,247
Adjustment to the Provision	945	-	-
Use of the Provision During the Year	-	-	(34,080)
Provision at the End of the Year	73,317	71,000	63,125
Cyclical Maintenance - Current	54,900	65,625	35,875
Cyclical Maintenance - Term	18,417	5,375	27,250
	73,317	71,000	63,125

14. 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	17,972	21,481	32,638
Later than One Year and no Later than Five Years	14,678	24,615	17,203
Future finance charges	(3,778)	-	(6,341)
	<u>28,872</u>	<u>46,096</u>	<u>43,500</u>

Represented by

Finance lease liability - Current

Finance lease liability - Term

15,564	21,481	28,484
13,308	24,615	15,016
<u>28,872</u>	<u>46,096</u>	<u>43,500</u>

15. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
		(40,198)	39,782	416	-	-
New Classrooms 2020		-	16,000	(9,745)	-	6,255
Refurbish Blocks B & G		-	46,083	(4,100)	-	41,983
Court Resurfacing		-	-	(14,275)	-	(14,275)
Block A & C Alterations		-	-	-	-	-
Totals		<u>(40,198)</u>	<u>101,865</u>	<u>(27,704)</u>	<u>-</u>	<u>33,963</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

48,238

(14,275)

33,963

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
		(40,965)	35,627	5,338	-	-
New classrooms 2018		43,751	400,000	(483,949)	-	(40,198)
New Classrooms 2020		-	14,850	(14,850)	-	-
Replacement of Hall Heaters		-	-	-	-	-
Totals		<u>2,786</u>	<u>450,477</u>	<u>(493,461)</u>	<u>-</u>	<u>(40,198)</u>

16. 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.

17. 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 \$
Board Members		
Remuneration	2,505	2,965
Leadership Team		
Remuneration	363,086	350,581
Full-time equivalent members	3.00	3.07
Total key management personnel remuneration	365,591	353,546

There are 5 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 (2 members) and Property (2 members) that met 10 and 10 times respectively. As well as these regular meetings, including preparation time, the Presiding Member 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	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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

18. 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	-	-

19. 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.

20. Commitments

(a) Capital Commitments

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

\$310,000 contract for the Refurbish Blocks B & G as agent for the Ministry of Education. This project is fully funded by the Ministry and \$16,000 has been received of which \$9,745 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$158,004 contract for the Court Resurfacing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$46,083 has been received of which \$4,100 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments as at 31 December 2020:

\$310,000 contract for the Combined Blocks B & G - refurbish classrooms as agent for the Ministry of Education. This project is fully funded and 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).

21. 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	373,561	284,580	160,486
Receivables	103,306	106,011	98,122
Investments - Term Deposits	-	-	102,825

Total Financial assets measured at amortised cost

476,867	390,591	361,433
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Financial liabilities measured at amortised cost

Payables	116,676	235,777	113,584
Finance Leases	28,872	46,096	43,500

Total Financial Liabilities Measured at Amortised Cost

145,548	281,873	157,084
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22. Events After Balance Date

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

23. Comparatives

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

Kahurangi School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Cathryn Curran-Tietjens	Presiding Member	Elected	Sep 2022
Kyran Smith	Principal		
Ben Powdrell	Parent Representative	Elected	Sep 2022
Jenny Gill	Parent Representative	Elected	Sep 2022
Tama Kirikiri	Parent Representative	Elected	Sep 2022
Bessie Fepulea'i	Parent Representative	Elected	Aug 2021
Angela Keane	Staff Representative	Appointed	Sep 2022

Kahurangi School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,916 (excluding GST). The funding was spent on sporting endeavours.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAHURANGI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 2021

The Auditor-General is the auditor of Kahurangi School (the School). The Auditor-General has appointed me, Henry McClintock, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 31 December 2021, 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 are for the year then ended 31 December 2021; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 25 May 2022 This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 and 19 to 21, 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.

A handwritten signature in black ink, appearing to read 'H. McClintock', with a horizontal line extending to the right.

Henry McClintock
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand



Analysis of Variance 2021

Writing | Reading | Mathematics

2021 Writing Targets

1. Increase the achievement of our MELAA (Middle Eastern, Latin America and African) children by at least 20% who are achieving 'at' or 'above' in writing.
2. Raise the achievement of our Year 6 cohort who are tracking 'at' or 'above' in writing by at least 20%.

	2020 Curriculum Level		2021 Curriculum Level	
	# At or Above	% At or Above	# At or Above	% At or Above
MELAA	13	48.1	12	36.4
Year 6	16	62	14	61

Analysis

Neither target was met.

Which strategies worked well and had a significant impact on children achieving

Disappointingly we did not make the impact we wanted and have actually had a drop in achievement. It is important to note though that both cohorts involve a small data set meaning we are talking about a very small numbers of students.

We did have approaches and strategies in place that we believe halted a greater drop in achievement. Effective approaches/strategies/supports included:

- Teacher planning checks which highlighted quality teaching practice, suitable pacing and lesson development, suitable follow-up activities/tasks, planning for students with additional learning needs, appropriate contexts etc.
- Some targeted professional development
- Collaborative analysis of achievement data which supported kaiako to identify trends and specific areas of need
- Explicit teacher support by leaders and experienced teachers
- Writing moderation in teams
- Careful and selective allocation of teacher aide support

Unexpected (*What wasn't effective?*):

- The coronavirus pandemic had a profound impact on many areas of school life some which included student achievement, professional development for staff, loss of specific focus in regard to target students, explicating writing support for teachers, learning support often being redirected to support increase in behavioural issues across the school.
- Other factors that were not conducive to raised achievement included:
 - A big increase in student non-attendance and truancy
 - Lack of engagement in at home learning (during lockdowns and when children returned)
 - Raised anxiety levels
 - Increase in behavioural issues
 - Shift of focus from academic achievement to wellbeing
 - Less explicit teaching
 - Inequity in what 'education' children received during lockdown
 - Much leader and teacher time was invested into implementing and adjusting to MoE and MoH health and safety guidance, our focus on wellbeing, and increasing behavioural needs meant we were pulled away from being able to have a closer focus on our target
 - Teachers were having to step into roles that normally whānau covered

Evaluation & Planning for next year (*What are our next steps?*):

- Our school targets need much higher priority in 2022! We need to bring our target students and school targets back to the forefront of our leadership and team meetings
- Collaborative planning and problem solving within teams, across teams and with leadership must be prioritised
- Writing PLD and other important PLD to support raised outcomes must not be cancelled unless absolutely necessary. If this happens it should be rescheduled and prioritised over other areas of school life
- Our targets should be an agenda item at team and leadership meetings
- Closer monitoring of 'target students/groups'

2021 Reading Targets

3. Increase the achievement of our Pasifika children by at least 20% who are achieving 'at' or 'above' in reading. In 2020 End of Year data, this group is tracking at 62.5% 'at' or 'above'.
4. Raise the achievement of our Year 2 and Year 3 cohorts who are tracking 'at' or 'above' in reading by at least 20%. In 2020 End of Year data, Year 2 group (Year 1 in 2020) were tracking at 65% 'at' or 'above'. Year 3 group (Year 2 in 2020) were tracking at 61% 'at' or 'above'

	2020 Curriculum Level		2021 Curriculum Level	
	# At or Above	% At or Above	# At or Above	% At or Above
Pasifika	30	62.5%	30	64
Year 2	24	65%	27	77
Year 3	22	61%	31	82

Analysis

Target 3: The target has not been met.

- There has been a non-quantitative shift of 1.5%

Target 4: This target has been met partially.

- Regarding the Year 2 cohort there has been raised achievement of 12%
- Regarding the Year 3 cohort there has been raised achievement of 21% which meets the target

Which strategies worked well and had a significant impact on children achieving

- The Junior team had a shared reading inquiry focussed on raising achievement in reading. It was borne from the targets and the concern around the drop in reading achievement in 2020. This inquiry meant the team followed a process of noticing, investigating, collaborative sense-making, prioritising to take action and monitoring and evaluating impact. Some of the actions the Junior team took within their team inquiry included:
 - Following on from the whole school PLD session, they unpacked the data again as a team and followed this process again when the 2021 mid-year data came
 - All Junior teachers revisited/evaluated their reading programmes against what research says makes a quality programme
 - Formal teacher observations
 - Most of the teachers, including their leader reflected this target into their professional growth cycle
 - Unpacked the Sheen Cameron Reading Book as a team
 - Engaged with our specialist reading teachers as to how to best support their children with more complex reading needs
 - Careful target of learning support and how to best use the teacher aides e.g. is it best for them to support children who were 'at' and 'above' so teachers could spend more time with target children?
 - Junior teachers observed other teachers within the school
 - Professional development e.g. teaching phonics
 - Engaging and problem solving with our SENCO
 - Brain storming and sharing successful strategies
 - Celebrating success
- A reading target was set
- Deeper analysis and investigation into achievement at all levels e.g. independent, team and leadership
- Teaching observations
- Collaborative problem solving/sharing within team meetings at all levels; team and leadership

- Investment in Reading Recovery
- School participation in Duffy Books in Homes Programme to promote the importance and value of reading and to ensure equity in access to books at home
- Peer teaching observations
- Observations of 'expert' teacher practise
- Communication with parents and whānau around their child's learning and progress in reading
- PLD sessions about disparity in achievement to help teachers understand the urgent need to respond to the inequity and gaps

Unexpected (*What wasn't effective?*):

- The ongoing coronavirus pandemic had a profound impact on all aspects of life including student achievement in reading. Some of the factors that were not conducive to raised outcomes included:
 - Disruption in attendance at school e.g. sickness, truancy, anxiety around attending school
 - Raised anxiety levels
 - Increase in behavioural issues
 - Shift of focus from academic achievement to wellbeing
 - Less explicit teaching
 - Inequity in what 'education' children received during lockdown

Evaluation & Planning for next year (*What are our next steps?*):

- Continue to focus teacher PLD on effective teacher practise in reading, which supports accelerated achievement
- Have the Junior School share their inquiry and process with the Senior School
- Keep target students at the forefront of team and leadership meetings
- Regular monitoring of target students, looking for accelerated shifts in practise
- Collaborative problem solving at team levels

2021 Mathematics Targets

5. Increase the achievement of our Māori and Pasifika children by at least 20% who are achieving 'at' or 'above' in writing. In 2020 End of Year data, Māori was tracking at 66.6% 'at' or 'above' and Pasifika was tracking at 62.5% 'at' or 'above'.
6. Raise the achievement of our Year 6 cohort who are tracking 'at' or 'above' in mathematics by at least 20%. In 2020 End of Year data, Year 6 group (Year 5 in 2020) were tracking at 48% 'at' or 'above'.

	2020 Curriculum Level		2021 Curriculum Level	
	# At or Above	% At or Above	# At or Above	% At or Above
Māori	52	66.6	52	67.5
Pasifika	30	62.5	30	61.3
Year 6	11	48	14	63.7

Analysis

Target 5; The target has not been met.

- Regarding Māori there has been a non-quantitative shift of 0.9%
- Regarding Pasifika there has been a non-quantitative shift of -1.2%

Target 6; This target has not been met.

- The Year 6 cohort does show raised achievement of 15.7%

Which strategies worked well and had a significant impact on children achieving

Disappointingly we did not make the impact we hoped we would have in regard to our Māori and Pasifika children making accelerated progress.

As in writing we did have specific approaches and strategies in place that supported sustained achievement in mathematics. These effective approaches/strategies/supports included:

- Teacher planning checks which highlighted quality teaching practice, suitable pacing and lesson development, suitable follow-up activities/tasks, planning for students with additional learning needs, appropriate contexts etc.
- Collaborative analysis of achievement data which supported kaiako to identify trends and specific areas of need
- Some explicit teacher support by leaders and experienced teachers
- Careful and selective allocation of teacher aide support in maths
- This target was reflected in some of our teachers' professional growth cycle goals

Unexpected (*What wasn't effective?*):

- The coronavirus pandemic has had a profound impact on many areas of school life some which include student achievement, less professional development for staff, loss of specific focus in regards to target students, explicit writing support for teachers, and learning support often being redirected to support increase in behavioural issues.
- Other factors that were not conducive to raised achievement in maths included:
 - A big increase in student non-attendance and truancy
 - Lack of engagement in at home learning (during lockdowns and when children returned)
 - Raised anxiety levels amongst students
 - Increase in behavioural issues
 - Shift of focus from academic achievement to wellbeing
 - Less explicit teaching
 - Inequity in what 'education' children received during lockdown

- Much leaders and teacher time was invested into implementing and adjusting to MoE and MoH health and safety guidance, our focus on wellbeing, increasing behavioural needs. This meant that we were pulled away from being able to have a close focus on our target
- Teachers were having to step into roles that normally whānau covered

Evaluation & Planning for next year (*What are our next steps?*):

- As mentioned in regards to our Writing Targets, our school targets need much higher priority in 2022! We need to bring our target students and school targets back to the forefront of our leadership and team meetings
- Collaborative planning and problem solving within teams, across teams and with leadership must be prioritised
- Maths PLD and other important PLD that supports raised outcomes must not be cancelled unless absolutely necessary. If this happens it should be rescheduled and prioritised over other areas of school life
- Our targets should be an agenda item at team and leadership meetings
- Closer monitoring of 'target students/groups'
- Re-engage our whānau in supporting their tamariki in maths at home

Further 2021 Achievement Data

Whole School, Gender and Ethnicity

WRITING	Measured against age-appropriate Curriculum Level								
	Well below		Below		At		Above		Total
	#	%	#	%	#	%	#	%	#
All Students	24	9.1	71	27.0	132	50.2	36	13.7	263
Female	6	5.1	21	17.8	64	54.2	27	22.9	118
Male	18	12.4	50	34.5	68	46.9	9	6.2	145
Māori	8	10.5	25	32.9	34	44.7	9	11.8	76
Pasifika	4	8.2	17	34.7	26	53.1	2	4.1	49
Asian	3	13.6	4	18.2	10	45.5	5	22.7	22
MELAA	9	27.3	12	36.4	12	36.4	0	0	33
European/Pākehā	0	0	13	15.7	50	60.2	20	24.1	83

Analysis

Whole school achievement:

- 63.9% of students met or exceeded the writing expectations for their age level, 36.1% did not.

Female achievement:

- 77.1% of students met or exceeded the writing expectations for their age level, 22.9% did not.

Male achievement:

- 53.1% of students met or exceeded the writing expectations for their age level, 38.5% did not.

Māori achievement:

- 56.5% of students met or exceeded the writing expectations for their age level, 43.5% did not.

Pasifika achievement:

- 57.2% of students met or exceeded the writing expectations for their age level, 42.8% did not.

Asian achievement:

- 68.2% of students met or exceeded the writing expectations for their age level, 31.8% did not.

MELAA achievement:

- 36.4% of students met or exceeded the writing expectations for their age level, 63.6% did not.

Pākehā achievement:

- 84.3% of students met or exceeded the writing expectations for their age level, 15.7% did not.

Overall:

- European/Pākehā are the highest performing ethnic group.
- MELAA are the lowest performing ethnic group.
- There is 24% disparity between female (higher) and male.
- There is significant disparity between highest performing ethnicity Pākehā (84.3%) and other ethnicities:
 - 27.8% disparity between Māori and European/Pākehā.
 - 27.1% disparity between Pasifika and European/Pākehā.
 - 16.1% disparity between Asian and European/Pākehā.
 - 47.9% disparity between MELAA and European/Pākehā.

Year Level

WRITING	Measured against age-appropriate Curriculum Level									
	Well below		Below		At		Above		Total	
	#	%	#	%	#	%	#	%	#	%
Y1	1	3	21	68	6	19	3	10	31	12
Y2	4	11	7	20	19	54	5	14	35	13
Y3	2	5	9	24	24	65	2	5	37	14
Y4	3	9	6	18	16	48	8	24	33	13
Y5	3	7	6	15	22	54	10	24	41	16
Y6	3	13	6	26	13	57	1	4	23	9
Y7	3	12	6	23	15	58	2	8	26	10
Y8	5	14	9	25	17	47	5	14	36	14

Analysis

Year 1 achievement:

- 29% of students met or exceeded the writing expectations for their age level, 88% did not.

Year 2 achievement:

- 68% of students met or exceeded the writing expectations for their age level, 32% did not.

Year 3 achievement:

- 70% of students met or exceeded the writing expectations for their age level, 30% did not.

Year 4 achievement:

- 72% of students met or exceeded the writing expectations for their age level, 28% did not.

Year 5 achievement:

- 78% of students met or exceeded the writing expectations for their age level, 22% did not.

Year 6 achievement:

- 61% of students met or exceeded the writing expectations for their age level, 39% did not.

Year 7 achievement:

- 66% of students met or exceeded the writing expectations for their age level, 34% did not.

Year 8 achievement:

- 61% of students met or exceeded the writing expectations for their age level, 39% did not.

Overall:

- Year 4s and 5s are the highest performing cohorts.
- Year 1s are the lowest performing cohort and significantly lower.

Trends over Time – Ethnicity and Gender

WRITING	2018 Curriculum Level		2019 Curriculum Level		2020 Curriculum Level		2021	
	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above
All Students	108	63.5	158	69	181	69.3	168	63.9
Female	55	75.4	80	80.8	88	80	91	77.1
Male	53	54.7	78	60	93	61.5	77	53.1
Māori	30	60.0	51	68.9	50	64.1	43	56.5
Pasifika	21	56.7	26	56.6	30	62.5	28	57.2
Asian	11	64.7	15	78.9	12	60	15	68.2
MELAA Middle Eastern, Latin American or African	3	20.0	6	28.6	13	48.1	12	36.4
European/Pākehā	43	84.3	60	86.9	76	86.4	70	84.3

 Represents raised achievement
  Represents drop in achievement
  Represents non quantitative shift of 5% or less

Analysis

Comparing 2021 data with 2020 data:

- One group (Asian) is showing raised achievement.
- Two groups (Female & Pākehā) show a non-quantitative shift.
- Four groups show a drop in achievement
- Disparity between females (highest performing) and males remains significant

Trends over Time – Year levels

WRITING	2018 Curriculum Level		2019 Curriculum Level		2020 Curriculum Level		2021	
	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above
Year 8	10	71.4	16	88.9	17	85	22	61
Year 7	15	78.9	16	72.7	23	68	17	66
Year 6	14	70.0	20	64.5	16	62	14	61
Year 5	20	64.5	14	53.8	11	48	32	78
Year 4	13	54.6	11	55	35	80	24	72
Year 3	11	57.8	31	75.6	25	76	26	70
Year 2	26	65.0	20	64.5	26	72	24	68.6
Year 1	16	51.6	21	70	22	60	9	29

 Represents raised achievement
  Represents drop in achievement
  Represents non quantitative shift of 5% or less

Analysis

Comparing 2021 data with 2020 data:

- Two cohorts show raised achievement
 - o Year 6 increase of 13%
 - o Year 2 increase of 8.6%
- Four cohorts show a non-quantitative shift.
- One cohort show a drop in achievement.
 - Year 8 cohort a decrease of 7%

Reading

Whole School, Gender and Ethnicity

READING	Measured against age-appropriate Curriculum Level								
	Well below		Below		At		Above		Total
	#	%	#	%	#	%	#	%	#
All Students	24	8.8	41	15.1	131	48.2	76	27.9	272
Female	10	8.0	17	13.6	58	46.4	40	32.0	125
Male	14	9.5	24	16.3	73	49.7	36	24.5	147
Māori	9	10.8	12	14.5	43	51.8	19	22.9	83
Pasifika	4	8.0	14	28.0	26	52.0	6	12.0	50
Asian	3	14.3	1	4.8	7	33.3	10	47.6	21
MELAA	8	25.8	6	19.4	14	45.2	3	9.7	31
European/Pākehā	0	0	8	9.2	41	47.1	38	43.7	87

Analysis

Whole school achievement:

- 76.1% of students met or exceeded the reading expectations for their age level, 23.9% did not.

Female achievement:

- 78.4% of students met or exceeded the reading expectations for their age level, 21.6% did not.

Male achievement:

- 74.2% of students met or exceeded the reading expectations for their age level, 25.8% did not.

Māori achievement:

- 74.7% of students met or exceeded the reading expectations for their age level, 25.3% did not.

Pasifika achievement:

- 64% of students met or exceeded the reading expectations for their age level, 19.1% did not.

Asian achievement:

- 54.9% of students met or exceeded the reading expectations for their age level, 45.1% did not.

MELAA achievement:

- 42.4% of students met or exceeded the reading expectations for their age level, 57.6% did not.

Pākehā achievement:

- 90.8% of students met or exceeded the reading expectations for their age level, 9.2% did not.

Overall:

- European/Pākehā are the highest performing ethnic group.
- MELAA are the lowest performing ethnic groups.
- There is minimal disparity between female (higher) and male.
- There is significant disparity between highest performing ethnicity Pākehā (90.8%) and other ethnicities:
 - 16.1% disparity between Māori and European/Pākehā.
 - 26.8% disparity between Pasifika and European/Pākehā.
 - 35.9% disparity between Asian and European/Pākehā.
 - 48.4% disparity between MELAA and European/Pākehā.

Year Level

READING	Measured against age-appropriate Curriculum Level									
	Well below		Below		At		Above		Total	
	#	%	#	%	#	%	#	%	#	%
Y1	0	0	11	37	14	47	5	17	30	11
Y2	6	17	2	6	13	37	14	40	35	13
Y3	3	8	4	11	23	61	8	21	38	14
Y4	3	9	4	11	19	54	9	26	35	13
Y5	3	7	6	14	14	33	20	47	43	16
Y6	3	12	4	16	13	52	5	20	25	9
Y7	3	12	4	15	13	50	6	23	26	10
Y8	3	.	5	14	20	57	7	20	35	13

Analysis

Year 0 achievement:

Year 1 achievement:

- 64% of students met or exceeded the reading expectations for their age level, 36% did not.

Year 2 achievement:

- 77% of students met or exceeded the reading expectations for their age level, 23% did not.

Year 3 achievement:

- 82% of students met or exceeded the reading expectations for their age level, 18% did not.

Year 4 achievement:

- 80% of students met or exceeded the reading expectations for their age level, 20% did not.

Year 5 achievement:

- 80% of students met or exceeded the reading expectations for their age level, 20% did not.

Year 6 achievement:

- 72% of students met or exceeded the reading expectations for their age level, 28% did not.

Year 7 achievement:

- 73 of students met or exceeded the reading expectations for their age level, 27% did not.

Year 8 achievement:




- 77% of students met or exceeded the reading expectations for their age level. 23% did not.

Overall:

- Year 3s is the highest performing cohort.
- Year 1s are the lowest performing cohort. Year 1s are significantly lower.

Trends over Time – Ethnicity and Gender

READING	2018 Curriculum Level		2019 Curriculum Level		2020 Curriculum Level		2021	
	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above
All Students	124	72.9	180	78.6	195	74.7	207	76.1
Female	57	78.1	84	85.2	89	80.9	98	78.4
Male	67	69.1	96	73.8	106	70.2	109	74.2
Māori	35	70.0	55	74.3	55	70.5	62	74.7
Pasifika	24	64.9	32	69.6	30	62.5	32	64
Asian	11	64.7	16	84.2	16	80	17	80.9
MELAA	6	40	10	47.6	15	55.6	17	54.9
European/Pākehā	48	94.2	67	97.1	79	89.7	79	90.8

 Represents raised achievement
  Represents drop in achievement
  Represents non quantitative shift of 5% or less




Analysis

Comparing 2021 data with 2020 data:

- All cohorts are showing a non-quantitative shift
- There is disparity between highest performing ethnicity (Pākehā) and all other groups.
- Disparity between females (highest performing) and males is minimal.

Trends over Time – Years

READING	2018 Curriculum Level		2019 Curriculum Level		2020 Curriculum Level		2021	
	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above
Year 8	10	71.4	18	100	18	90	27	77
Year 7	15	78.9	18	81.8	26	77	19	73
Year 6	15	75.0	24	77.4	21	81	18	72
Year 5	26	83.8	18	69.2	15	65	34	80
Year 4	17	70.8	13	65	34	77	28	80
Years 3	12	63.1	34	82.9	28	84	31	82
Years 2	28	70.0	25	80.6	22	61	27	77
Year 1	19	61.2	21	70	24	65	19	64

 Represents raised achievement
  Represents drop in achievement
  Represents non quantitative shift of 5% or less

Analysis

Comparing 2021 data with 2020 data:

- Three cohorts show raised achievement:
 - Year 6 increase of 7%
 - Year 3 increase of 21%
 - Year 2 increase of 12%
- Three cohorts show a non-quantitative shift.
- One cohort shows a drop in achievement:
 - Year 7 a decrease of 8%

Mathematics

Whole School, Gender and Ethnicity

MATHEMATICS	Measured against age-appropriate Curriculum Level								
	Well below		Below		At		Above		Total
	#	%	#	%	#	%	#	%	#
All Students	13	4.8	65	23.9	128	47.1	66	24.3	272
Females	6	4.8	36	28.8	58	46.4	25	20.0	125
Males	7	4.8	29	19.7	70	47.6	41	27.9	147
Māori	9	10.8	19	22.9	37	44.6	18	21.7	83
Pasifika	0	0	20	40.0	23	46.0	7	14.0	50
Asian	1	4.8	2	9.5	12	57.1	6	28.6	21
MELAA	3	9.7	10	32.3	14	45.2	4	12.9	31
European/Pākehā	0	0	14	16.1	42	48.3	31	35.6	87

Analysis

Whole school achievement:

- 71.4% of students met or exceeded the mathematics expectations for their age level, 28.6% did not.

Female achievement:

- 66.4% of students met or exceeded the mathematics expectations for their age level, 33.6% did not.

Male achievement:

- 75.5% of students met or exceeded the mathematics expectations for their age level, 24.5% did not.

Māori achievement:

- 60% of students met or exceeded the mathematics expectations for their age level, 40% did not.

Pasifika achievement:

- 60% of students met or exceeded the mathematics expectations for their age level, 40% did not.

Asian achievement:

- 85.7% of students met or exceeded the mathematics expectations for their age level, 14.3% did not.

MELAA achievement:

- 58.1% of students met or exceeded the mathematics expectations for their age level, 41.9% did not.

Pākehā achievement:

- 83.9% of students met or exceeded the mathematics expectations for their age level, 16.1% did not.

Overall:

- Asian are the highest performing ethnic group.
- MELAA is the lowest performing ethnic group.
- There is 9.1% disparity between male (higher) and female is minimal.
- There is significant disparity between highest performing ethnicity Asian (85.7%) and some ethnicities:
 - 25.7% disparity between Māori and Asian.
 - 25.7% disparity between Pasifika and Asian.
 - 27.6% disparity between MELAA and European/Pākehā.

Year Level

MATHEMATICS	Measured against age-appropriate Curriculum Level									
	Well below		Below		At		Above		Total	
	#	%	#	%	#	%	#	%	#	%
Y1	0	0	7	23	17	57	6	20	30	11
Y2	0		6	17	21	60	8	23	35	13
Y3	3	8	11	29	17	45	7	18	38	14
Y4	1	3	10	29	13	37	11	31	35	13
Y5	1	2	9	21	19	44	14	33	43	16
Y6	4	16	5	20	11	44	5	20	25	9
Y7	2	8	5	19	15	58	4	15	26	10
Y8	2	6	11	31	12	34	10	29	35	13

Analysis

Year 1 achievement:

- 77% of students met or exceeded the mathematics expectations for their age level, 23% did not.

Year 2 achievement:

- 83% of students met or exceeded the mathematics expectations for their age level, 17% did not.

Year 3 achievement:

- 63% of students met or exceeded the mathematics expectations for their age level, 37% did not.

Year 4 achievement:

- 68% of students met or exceeded the mathematics expectations for their age level, 32% did not.

Year 5 achievement:

- 77% of students met or exceeded the mathematics expectations for their age level, 23% did not.

Year 6 achievement:

- 64% of students met or exceeded the mathematics expectations for their age level, 36% did not.

Year 7 achievement:

- 73% of students met or exceeded the mathematics expectations for their age level, 27% did not.

Year 8 achievement:




- 63 % of students met or exceeded the mathematics expectations for their age level, 37% did not.

Overall:

- Year 2 is the highest performing cohort.
- Year 8 and Y3 are the lowest performing cohorts.
- There is significant disparity between the highest performing cohorts and the lower performing cohorts.

Trends over Time – Ethnicity and Gender

MATHEMATICS	2018 Curriculum Level		2019 Curriculum Level		2020 Curriculum Level		2021	
	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above
All Students	117	68.8	164	71.6	187	71.7	194	71.4
Females	50	68.4	73	74.4	80	72.7	83	66.4
Males	67	69.1	91	69.5	107	70.9	111	75.5
Māori	30	60	51	68.9	52	66.6	55	66.3
Pasifika	22	59.4	26	57.7	30	62.5	30	60
Asian	15	88.2	15	75	16	80	18	85.7
MELAA	7	46.7	12	57.2	14	51.8	18	58.1
European/Pākehā	43	84.3	60	87	75	85.2	73	83.9

 Represents raised achievement
  Represents drop in achievement
  Represents non quantitative shift of 5% or less

Analysis

Comparing 2021 data with 2020 data:

- Two cohorts show raised achievement
 - Asian 5.7%
 - MELAA 6.3%
- Four cohorts show a non-quantitative shift.
- One cohort shows a drop in achievement
 - Female 6.3%

Trends over Time – Year levels

Mathematics	2018 Curriculum Level		2019 Curriculum Level		2020 Curriculum Level		2021	
	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above	# At or Above	% At or Above
Year 8	9	64.2	17	94.4	15	75	22	63
Year 7	11	57.8	14	63.6	21	61	19	73
Year 6	14	70.0	21	67.7	16	61	16	64
Year 5	22	70.9	14	53.8	11	48	33	77
Year 4	16	66.6	12	60	38	86	24	68
Year 3	12	63.1	30	73.2	27	81	24	63
Year 2	28	70.0	22	71	16	70	29	83
Year 1	22	70.9	25	83.3	28	75	23	77
Year 0					6	75		

 Represents raised achievement
  Represents drop in achievement
  Represents non quantitative shift of 5% or less

Analysis

Comparing 2021 data with 2020 data:

- Two cohorts show raised achievement.
 - Year 7 an increase of 12%
 - Year 6 an increase of 16%
- Three cohorts show a drop in achievement:
 - Year 5 a decrease of 9%
 - Year 4 a decrease of 13%
 - Year 3 a decrease of 7%