

KAHURANGI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	660
Principal:	Kyran Smith
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School Phone:	04 388 6386
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Accountant / Service Provider:

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KAHURANGI SCHOOL

Annual Report - For the year ended 31 December 2022

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Kahurangi School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

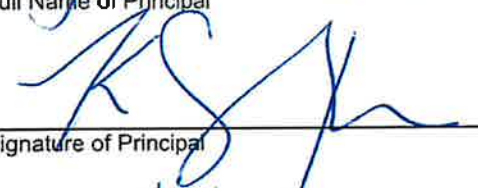
The School's 2022 financial statements are authorised for issue by the Board.

Jane Barbara Louise Picard
Full Name of Presiding Member


Signature of Presiding Member

21/6/23
Date:

Kyran Pauline Smith
Full Name of Principal


Signature of Principal

21/6/23
Date:

Kahurangi School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,322,563	2,141,432	2,284,843
Locally Raised Funds	3	26,361	1,000	72,537
Interest Income		2,728	200	405
		2,351,652	2,142,632	2,357,785
Expenses				
Locally Raised Funds	3	23,571	20,800	19,036
Learning Resources	4	1,652,197	1,473,776	1,689,171
Administration	5	179,953	158,964	163,468
Finance		3,259	5,360	4,381
Property	6	491,032	530,115	468,503
Loss on Disposal of Property, Plant and Equipment	9	3,492	-	479
		2,353,504	2,189,015	2,345,038
Net Surplus / (Deficit) for the year		(1,852)	(46,383)	12,747
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,852)	(46,383)	12,747

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		476,899	386,553	464,152
Total comprehensive revenue and expense for the year		(1,852)	(46,383)	12,747
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,901	-	-
Equity at 31 December		487,948	340,170	476,899
Accumulated comprehensive revenue and expense		487,948	340,170	476,899
Equity at 31 December		487,948	340,170	476,899

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	499,378	124,163	373,561
Accounts Receivable	8	111,486	98,122	103,306
GST Receivable		10,984	10,966	8,497
Prepayments		6,856	924	1,117
Funds Receivable for Capital Works Projects	14	19,443	-	14,275
		648,147	234,175	500,756
Current Liabilities				
Accounts Payable	10	255,421	113,584	116,676
Revenue Received in Advance	11	2,000	-	845
Provision for Cyclical Maintenance	12	30,000	30,709	54,900
Finance Lease Liability	13	11,440	28,484	15,564
Funds held for Capital Works Projects	14	50,602	-	48,238
		349,463	172,777	236,223
Working Capital Surplus/(Deficit)		298,684	61,398	264,533
Non-current Assets				
Property, Plant and Equipment	9	247,132	293,788	244,091
		247,132	293,788	244,091
Non-current Liabilities				
Provision for Cyclical Maintenance	12	45,000	-	18,417
Finance Lease Liability	13	12,868	15,016	13,308
		57,868	15,016	31,725
Net Assets		487,948	340,170	476,899
Equity		487,948	340,170	476,899

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 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		665,032	597,587	633,265
Locally Raised Funds		27,437	1,000	73,713
Goods and Services Tax (net)		(2,487)	-	2,469
Payments to Employees		(316,265)	(273,000)	(304,711)
Payments to Suppliers		(303,406)	(224,264)	(302,098)
Interest Paid		(3,259)	(5,360)	(4,381)
Interest Received		2,328	200	438
Net cash from/(to) Operating Activities		69,380	96,163	98,695
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(57,635)	(55,900)	(34,838)
Proceeds from Sale of Investments		-	-	102,825
Net cash from/(to) Investing Activities		(57,635)	(55,900)	67,987
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,901	-	-
Finance Lease Payments		(16,250)	(15,586)	(25,238)
Funds Administered on Behalf of Third Parties		117,421	(61,000)	71,631
Net cash from/(to) Financing Activities		114,072	(76,586)	46,393
Net increase/(decrease) in cash and cash equivalents		125,817	(36,323)	213,075
Cash and cash equivalents at the beginning of the year	7	373,561	160,486	160,486
Cash and cash equivalents at the end of the year	7	499,378	124,163	373,561

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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 9.

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	5-20 years
Furniture and Equipment	4-10 years
Information and Communication Technology	5 years
Library Resources	12.5% DV
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 and research expenditure 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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 Expense.

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

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) 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.

v) 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.

w) Budget Figures

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

x) 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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	666,414	597,587	638,755
Teachers' Salaries Grants	1,297,243	1,149,722	1,321,388
Use of Land and Buildings Grants	358,906	394,123	324,700
	2,322,563	2,141,432	2,284,843

The school has opted in to the donations scheme for this year. Total amount received was \$40,500.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	3,732	-	5,181
Fees for Extra Curricular Activities	5,567	1,000	16,023
Fundraising & Community Grants	17,062	-	51,333
	26,361	1,000	72,537
Expenses			
Extra Curricular Activities Costs	20,031	20,800	11,311
Fundraising & Community Grant Costs	3,540	-	7,725
	23,571	20,800	19,036
Surplus/(Deficit) for the year Locally raised funds	2,790	(19,800)	53,501

4. Learning Resources

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	64,245	58,250	58,070
Library Resources	766	500	597
Employee Benefits - Salaries	1,507,335	1,335,722	1,539,469
Staff Development	10,752	23,300	13,662
Depreciation	69,099	56,004	77,373
	1,652,197	1,473,776	1,689,171

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,951	7,951	7,719
Board Fees	4,085	3,240	2,505
Board Expenses	8,089	13,750	3,530
Communication	5,439	5,100	5,906
Consumables	6,218	9,500	8,148
Operating Lease	1,291	-	333
Legal Fees	430	-	-
Other	42,878	35,860	47,448
Employee Benefits - Salaries	88,542	71,000	73,353
Insurance	2,886	500	2,886
Service Providers, Contractors and Consultancy	12,144	12,063	11,640
	179,953	158,964	163,468

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,917	11,200	9,762
Cyclical Maintenance Provision	1,683	14,292	10,192
Grounds	2,380	2,000	3,356
Heat, Light and Water	21,652	18,000	18,037
Rates	2,621	4,000	2,954
Repairs and Maintenance	18,639	18,500	30,398
Use of Land and Buildings	358,906	394,123	324,700
Security	6,156	4,000	6,214
Employee Benefits - Salaries	17,343	16,000	17,305
Consultancy And Contract Services	50,735	48,000	45,585
	491,032	530,115	468,503

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	499,378	124,163	373,561
Cash and cash equivalents for Statement of Cash Flows	499,378	124,163	373,561

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

Of the \$499,378 Cash and Cash Equivalents \$50,602 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	199	-	121
Receivables from the Ministry of Education	-	-	2,932
Banking Staffing Underuse	-	12,845	-
Interest Receivable	442	75	42
Teacher Salaries Grant Receivable	110,845	85,202	100,211
	111,486	98,122	103,306
Receivables from Exchange Transactions	641	75	163
Receivables from Non-Exchange Transactions	110,845	98,047	103,143
	111,486	98,122	103,306

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	77,710	-	-	-	(5,340)	72,371
Furniture and Equipment	79,941	25,997	(557)	-	(20,839)	84,541
Information and Communication Technology	43,423	32,699	(2,935)	-	(20,005)	53,181
Leased Assets	32,757	14,403	-	-	(21,321)	25,839
Library Resources	10,260	2,534	-	-	(1,594)	11,200
Balance at 31 December 2022	244,091	75,633	(3,492)	-	(69,099)	247,132

The net carrying value of equipment held under a finance lease is \$25,839 (2021: \$32,757)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	116,428	(44,057)	72,371	116,428	(38,718)	77,710
Furniture and Equipment	201,220	(116,679)	84,541	179,615	(99,674)	79,941
Information and Communication Technology	157,045	(103,864)	53,181	140,973	(97,550)	43,423
Leased Assets	55,858	(30,019)	25,839	99,522	(66,765)	32,757
Library Resources	19,346	(8,146)	11,200	16,812	(6,552)	10,260
Balance at 31 December	549,897	(302,765)	247,132	553,350	(309,259)	244,091

10. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	136,953	17,706	8,788
Accruals	6,451	5,392	6,219
Banking Staffing Overuse	-	4,201	-
Employee Entitlements - Salaries	110,845	85,202	100,211
Employee Entitlements - Leave Accrual	1,172	1,083	1,458
	255,421	113,584	116,676

Payables for Exchange Transactions	255,421	113,584	116,676
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	255,421	113,584	116,676
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The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income In Advance	2,000	-	845
	2,000	-	845

12. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	73,317	16,417	63,125
Increase to the Provision During the Year	9,247	14,292	9,247
Other Adjustments	(7,564)	-	945
Provision at the End of the Year	75,000	30,709	73,317
Cyclical Maintenance - Current	30,000	30,709	54,900
Cyclical Maintenance - Non current	45,000	-	18,417
	75,000	30,709	73,317

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

13. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	13,080	28,484	17,972
Later than One Year and no Later than Five Years	13,736	15,016	14,678
Future Finance Charges	(2,508)	-	(3,778)
	<u>24,308</u>	<u>43,500</u>	<u>28,872</u>
Represented by			
Finance lease liability - Current	11,440	28,484	15,564
Finance lease liability - Non current	12,868	15,016	13,308
	<u>24,308</u>	<u>43,500</u>	<u>28,872</u>

14. 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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Refurbish Blocks A,B,C,G	215888	6,255	175,000	(130,653)	-	50,602
Court Resurfacing	222928	41,983	111,921	(173,347)	-	(19,443)
Block A&C Alterations		(14,275)	-	14,275	-	-
Totals		<u>33,963</u>	<u>286,921</u>	<u>(289,725)</u>	<u>-</u>	<u>31,159</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	50,602
Funds Receivable from the Ministry of Education	(19,443)

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Classrooms 2020	218048	(40,198)	39,782	416	-	-
Refurbish Blocks A,B,C,G	215888	-	16,000	(9,745)	-	6,255
Court Resurfacing	222928	-	46,083	(4,100)	-	41,983
Block A&C Alterations		-	-	(14,275)	-	(14,275)
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	48,238
Funds Receivable from the Ministry of Education	(14,275)

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 conditions 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.

16. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,085	2,505
<i>Leadership Team</i>		
Remuneration	452,433	363,086
Full-time equivalent members	4.15	3.00
Total key management personnel remuneration	456,518	385,591

There are 10 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 (1 members) that met 8 and 11 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:

	2022 Actual \$000	2021 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	2022 FTE Number	2021 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	1.00
	2.00	2.00

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

17. 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:

	2022 Actual	2021 Actual
Total Number of People	-	-

18. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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 2022 a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$553,757 contract for the Refurbish Blocks A,B,C,G as agent for the Ministry of Education. This project is fully funded by the Ministry and \$191,000 has been received of which \$140,398 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$180,490 contract for the Court Resurfacing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$158,004 has been received of which \$177,447 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$310,000 contract for the Refurbish Blocks A,B,C,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

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

20. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	499,378	124,163	373,561
Receivables	111,486	98,122	103,306
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	610,864	222,285	476,867

Financial liabilities measured at amortised cost

Payables	255,421	113,584	116,676
Finance Leases	24,308	43,500	28,872
Total Financial Liabilities Measured at Amortised Cost	279,729	157,084	145,548

21. Events After Balance Date

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

22. Comparatives

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

Kahurangi School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Cathryn Curran-Tietjens	Presiding Member	Elected	Sep 2022
Jane Pierard	Presiding Member	Elected	Sep 2025
Kyran Smith	Principal	ex Officio	Remains
Ben Powdrell	Parent Representative	Elected	Sep 2022
Jenny Gill	Parent Representative	Elected	Sep 2022
Tama Kirkiri	Parent Representative	Elected	Sep 2022
Mike Townsend	Parent Representative	Elected	Sep 2025
Iraia Whakamoe	Parent Representative	Elected	Sep 2025
Alison Howard	Parent Representative	Elected	Sep 2025
Robyn Wong	Parent Representative	Elected	Sep 2025
Angela Keane	Staff Representative	Elected	Sep 2025

Kahurangi School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$3,979 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Kahurangi School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF KAHURANGI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 2022**

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 19, that comprise the Statement of Financial Position as at 31 December 2022, 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 2022, 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 2022; and
 - its financial performance and cash flows are for the year then ended 31 December 2022; 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 21 June 2023. 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 20 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 be 'H. McClintock', written over a horizontal line.

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

KAHURANGI SCHOOL

Analysis of Variance

2022

CURRICULUM

Writing

56.5% of Māori are achieving at or above expectations for their year level in writing. We want to increase this group size to at least 80% of learners achieving at or above.

2021		2022	
# At or Above	% At or Above	# At or Above	% At or Above
43	56.5	48	60

Result

This target was not met.

Reading

64% of Pasifika learners are achieving at or above expectations for their year level in reading. We want to increase this group size to at least 85% of learners achieving at or above.

2021		2022	
# At or Above	% At or Above	# At or Above	% At or Above
32	64	31	59

Result

This target was not met.

Mathematics

66.4% of female learners are achieving at or above expectations for their year level in mathematics. We want to increase this group size to at least 85% of learners achieving at or above.

2021		2022	
# At or Above	% At or Above	# At or Above	% At or Above
83	66.4	86	72.2

Result

This target was not met.

Te Reo Māori

Currently we have no measure of how our learners are achieving in Te Reo Māori. We want to set expectations to enable us to assess how our learners are achieving in Te Reo Māori to enable us to benchmark improvements in the future.

Result

This target was not met.

What worked well?

- Key findings for Reading, Writing and Maths can be found within our end of year *Achievement Report 2022*
- Although the target in Te Reo Māori hasn't been achieved, work has been done towards achieving this. The target wasn't able to be met due to the interruptions of Covid, staffing absences and been pulled in unexpected areas. Our Deputy Principal has this target as an area of focus and expects to complete it by the end of Term 1

What are our next steps? (Evaluation and planning for 2023)

- Refer to next steps in the *Achievement Report 2022* in regards to Reading, Writing and Maths
- Prioritise the Te Reo Māori target in 2023
- Set targets based on NZCER Te Reo Māori Assessment results
- Assess our year 4-8 senior ākonga using the NZCER Te Reo Māori Assessment
- Deputy Principal to guide the team in analysing the results to drive teaching and learning

WELLBEING

At least 80% of Y4-8 tamariki report;

- they feel safe
- everyone knows the rules
- they know what to do if bullying occurs
- they are taught how to manage their feelings
- they are never bullied at school

Reduce our number of standdowns by 50%.

% Year 4-8 tamariki report...	2020	2021	2022
They feel safe.	80%	Wellbeing survey was not administered	82.8%
Everyone knows the rules	91%		95.5%
They know what to do if bullying occurs	69%		79.8%
They are taught how to manage their feelings	65%		80.5%
They are never bullied at school	50.7%		50.7%

	2021	2022
Number of students stood down	12	8

Result

The target was met in regards to:

- tamariki feeling safe at school
- everyone knowing the rules
- knowing what to do if bullying occurs
- being taught how to manage their feelings

The target wasn't met in regards to:

- the amount of children reporting they've never been bullied
- halving our number of stand downs

What worked well?

- Social coaching initiative
- Restorative conversations
- Having a School Counsellor
- Utilising teacher aides to support and monitor struggling tamariki one to one
- Introduction of lunch time games
- Close monitoring of this area by Deputy Principals
- Creation of specific social coaching resources
- Collaborative problem solving with whānau
- School Counsellor providing 'Big Feelings' workshop for whānau
- Implementation of Incredible Years training

What are our next steps? (Evaluation and planning for 2023)

- Continue to promote social coaching in classrooms
- Continue to fund School Counsellor
- Upskill new staff in restorative practices
- Maintain Deputy Principal focus on this area
- Continue the effective strategies introduced in 2022

KAHURANGI SCHOOL

Achievement Data

2022

INTRODUCTION

This report is analysing the end of year data of ākonga. It shows how the tamariki are achieving against NZ Curriculum Levels.

It is hoped that all tamariki will be working 'at' or 'above' the expected level for their age.

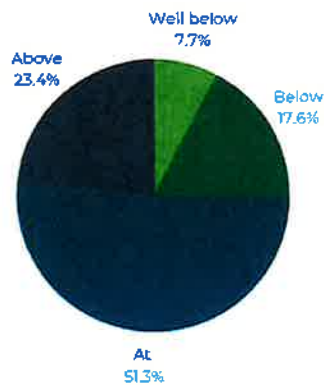
At Kahurangi School, teachers collect a wide range of student achievement information. An annual overview specifies the assessment tools to be used and times to conduct the assessment activities. These are different for each curriculum level and depend on individual need. The assessments are a range of normed, diagnostic, reviewed tools that most schools in New Zealand use to different extents.

This data is based on an 'Overall Teacher Judgement' not just from one assessment, one observation, or one test, but from a combination of these with observations and anecdotal evidence.

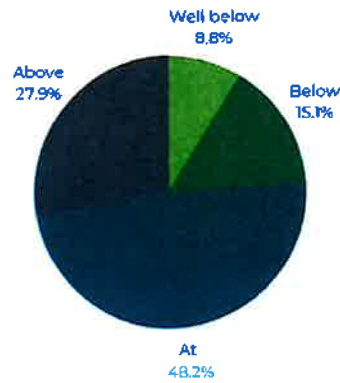
The Ministry of Education (MoE) requires us to gather our data in specific ethnic groups: e.g. Māori, Pasifika, Asian etc. We have an understanding that many of our tamariki come from more than one ethnic group and this influences the statistics. We would like it if tamariki were recognised in each of their ethnicity groupings, however, this is not possible within any of the MoE endorsed student management systems.

READING: All ākonga

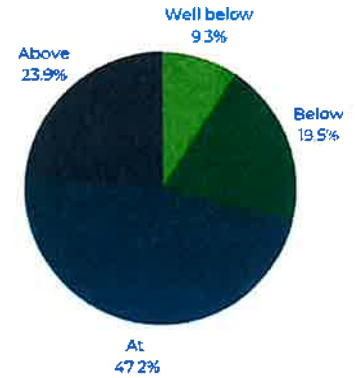
2020 End of year data



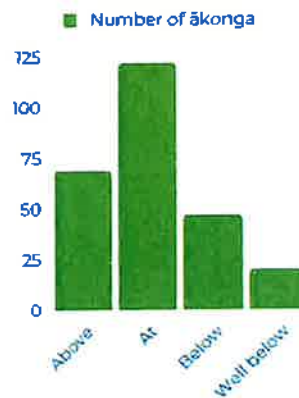
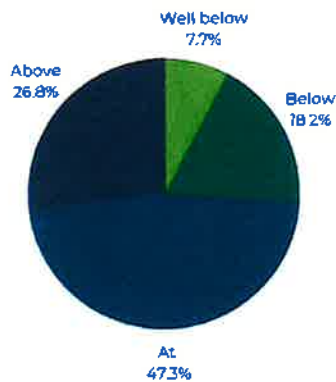
2021 End of year data



2022 Mid year data



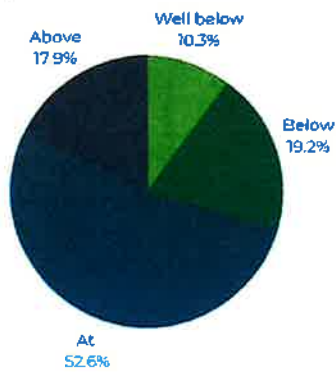
2022 End of year data



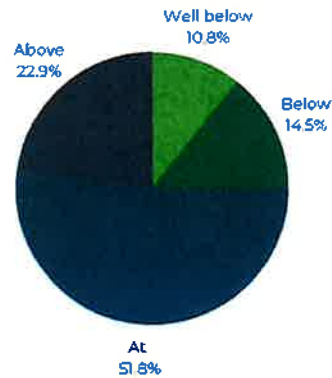
74.1%
(191 OUT OF 258)
of ākonga met
or exceeded
their year level
expectations in
reading

READING: Māori ākonga

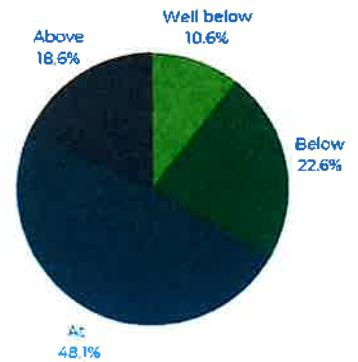
2020 End of year data



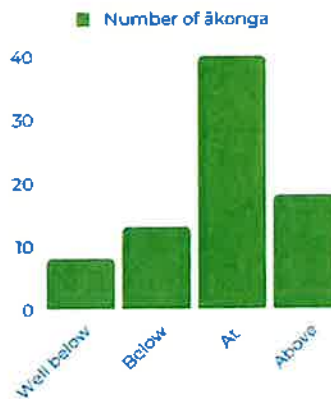
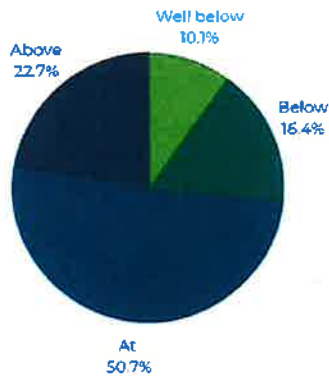
2021 End of year data



2022 Mid year data



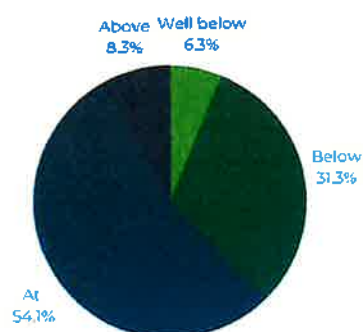
2022 End of year data



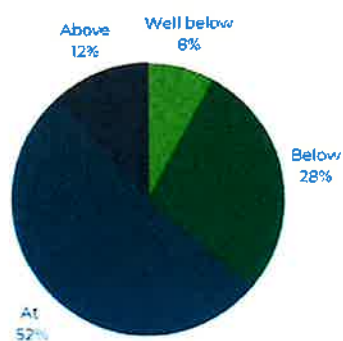
73.4%
(58 OUT OF 79)
of ākonga met
or exceeded
their year level
expectations in
reading

READING: Pasifika ākonga

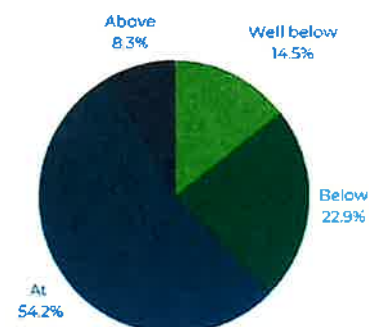
2020 End of year data



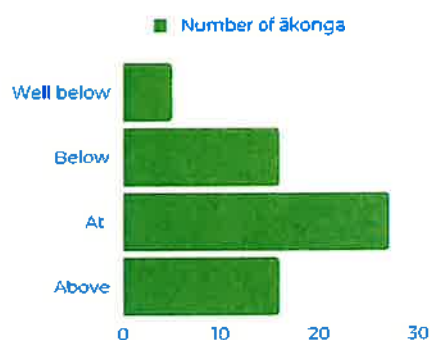
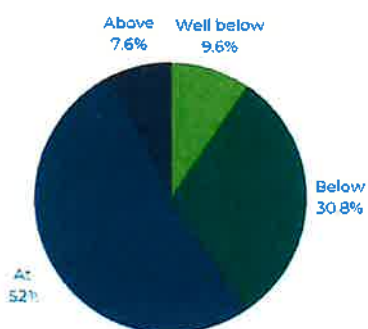
2021 End of year data



2022 Mid year data



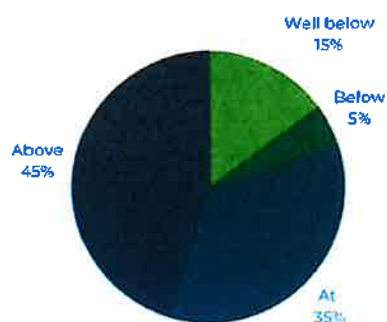
2022 End of year data



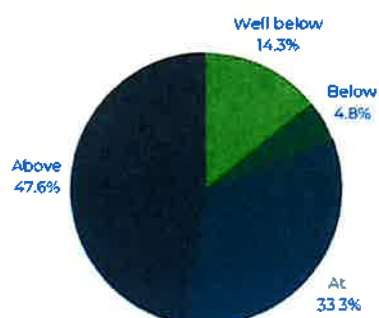
59.6%
(31 OUT OF 52)
of Pasifika
ākonga met or
exceeded their
year level
expectations in
reading

READING: Asian ākonga

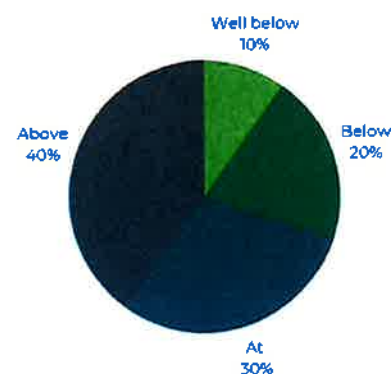
2020 End of year data



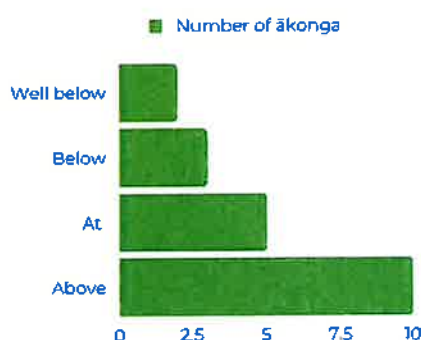
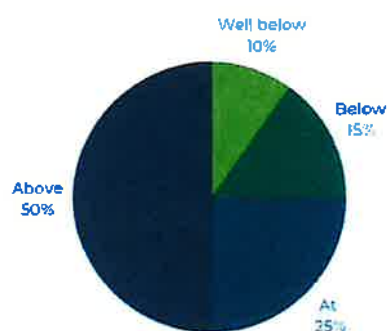
2021 End of year data



2022 Mid year data



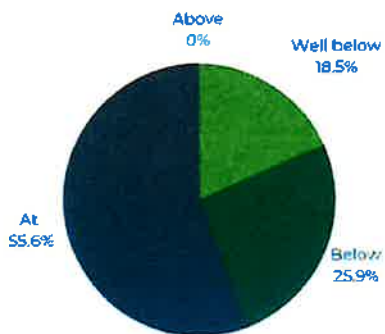
2022 End of year data



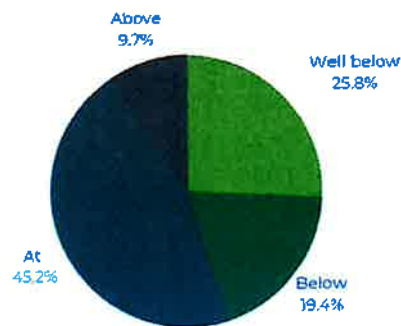
75%
(15 OUT OF 20)
of Asian ākonga
met or
exceeded their
year level
expectations in
reading

READING: MELAA* ākonga

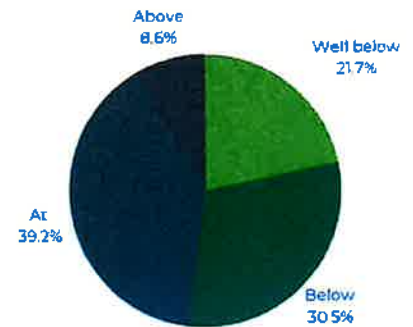
2020 End of year data



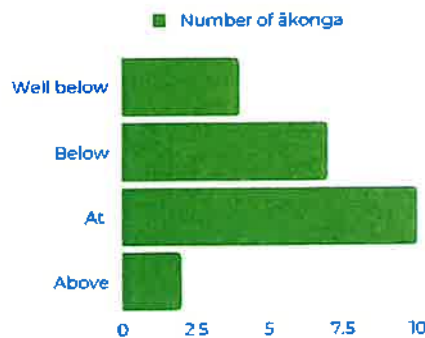
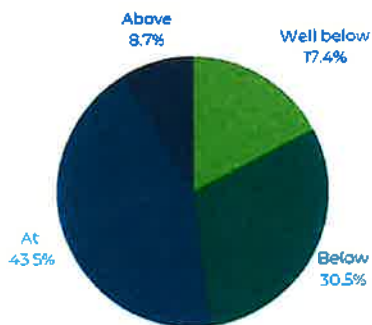
2021 End of year data



2022 Mid year data



2022 End of year data

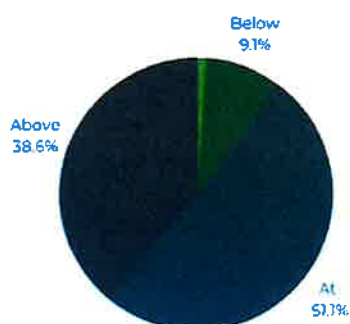


52.2%
(12 OUT OF 23)
of Middle Eastern, Latin
American, and African
ākonga met or
exceeded their year
level expectations in
reading

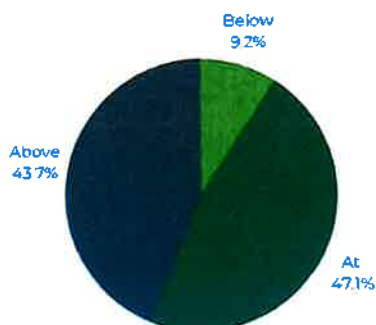
*Middle Eastern, Latin American and African.

READING: Pākehā ākonga

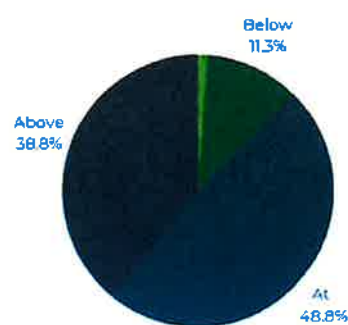
2020 End of year data



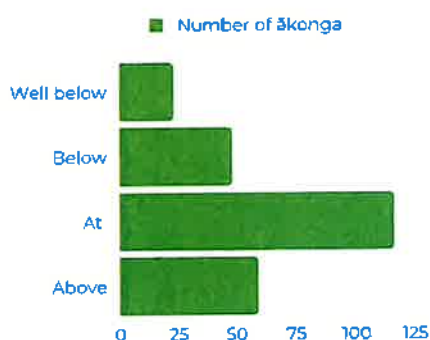
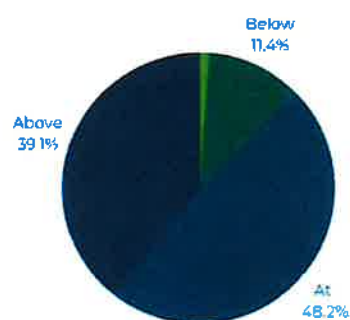
2021 End of year data



2022 Mid year data



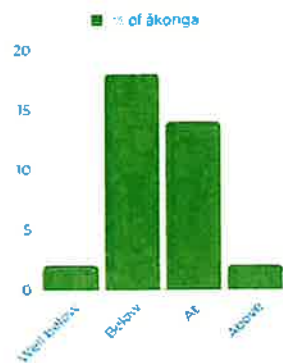
2022 End of year data



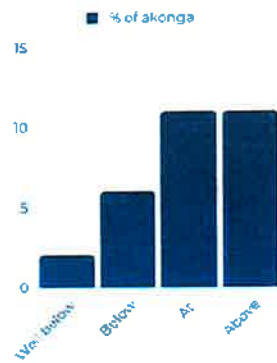
78.3%
(75 OUT OF 84)
of ākonga met
or exceeded
their year level
expectations in
reading

READING: Year levels

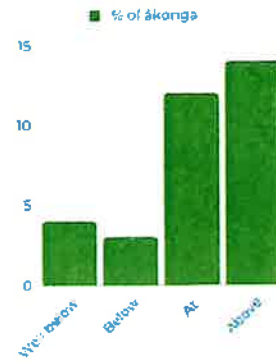
Year 1



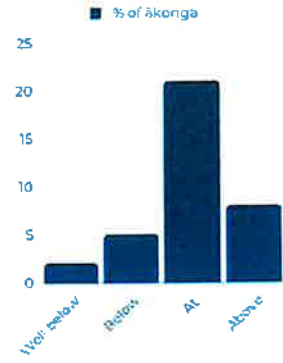
Year 2



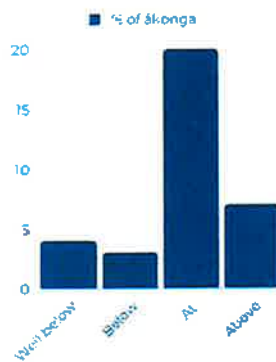
Year 3



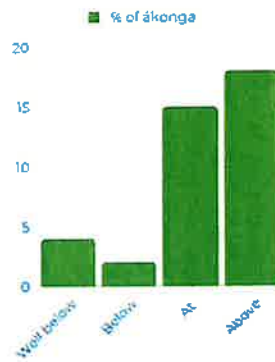
Year 4



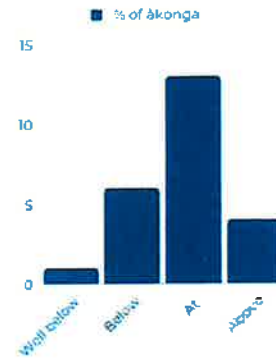
Year 5



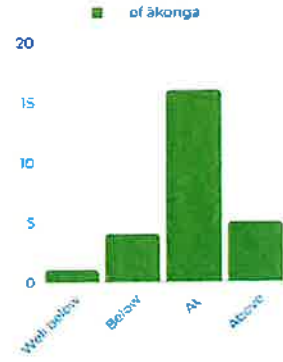
Year 6



Year 7



Year 8



KEY FINDINGS (READING):

Whole school achievement

- 74.1% of students met or exceeded the reading expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 2% drop in achievement
- There is a 4% disparity between female (77.3%) and male (73.3%). This is comparative to 2021
- The Year 6 group is the highest performing cohort (84.61%). Year 1 (44.45%) is the lowest performing cohort

Māori achievement

- 73.4% of students met or exceeded the reading expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been an insignificant drop (1.3%) in achievement
- There is significant disparity (13.9%) between highest performing ethnicity Pākehā and Māori

Pasifika achievement

- 59.6% of students met or exceeded the reading expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 20.4% drop in achievement
- There is significant disparity (27.7%) between highest performing ethnicity Pākehā and Pasifika

Asian achievement

- 75% of students met or exceeded the reading expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 5.9% drop in achievement
- There is a slight disparity (5.9%) between highest performing ethnicity Pākehā and Asian ākonga

MELAA achievement

- 52.2% of students met or exceeded the reading expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 2.7% drop in achievement
- There is significant disparity (35.1%) between highest performing ethnicity Pākehā and Middle Eastern, Latin American and African ākonga
- MELAA are the lowest performing ethnicity

Pākehā achievement

- 87.3% of students met or exceeded the reading expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 3.7% drop in achievement
- Pākehā are the highest performing ethnicity

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

- Focusing on having Te Ao Māori contexts in reading
- Setting reading targets
- Strict timetabling of literacy and reducing interruptions
- Careful targeting of teacher aide support and using the teacher as the 'expert'
- Utilising reading specialists
- Purchasing high interest readers/texts for students
- Ensuring all teaching and learning programmes include the important elements of reading
- Emphasising the benefits of 'read to' and its effectiveness to build a passion for reading

What wasn't effective? (Unexpected)

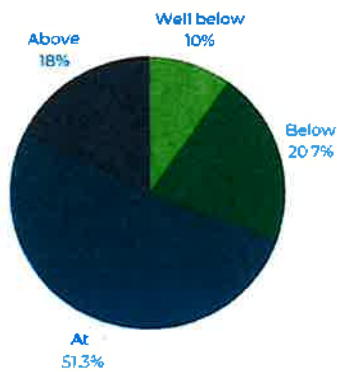
- Decline in ākonga attending school regularly
- Teachers' prolonged absences due to the impact of Covid
- Being unable to source relievers and having to split classes, which then impacted the learning for those classes with extra learners, along with the class that was missing their teacher
- Many ākonga having extended periods of absence due to sickness
- Inability to access or provide quality PLD due to pressured staffing and responsibilities
- A period of 'lockdown' resulting in inequity in education for our ākonga

What are our next steps? (Evaluation and planning for 2023)

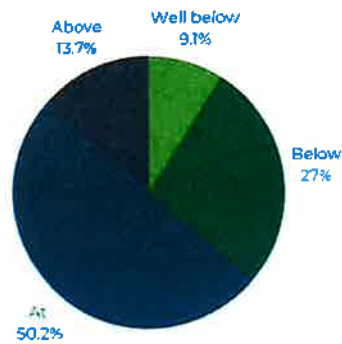
- Reintegrate quality PLD (Professional Learning and Development)
- Focus on inducting 'new' staff to best practice for our Kahurangi tamariki
- Utilising capability within our leadership and teaching team
- Identify target children and priorities early on and maintain the focus throughout the year
- Provide intervention programmes focused on acceleration
- Work on increasing links between school and home that will enable whānau to offer more support within reading and learning
- Target PLD around formative assessment
- Upskill staff on how to use HERO to enhance their targeted teaching

WRITING: All ākonga

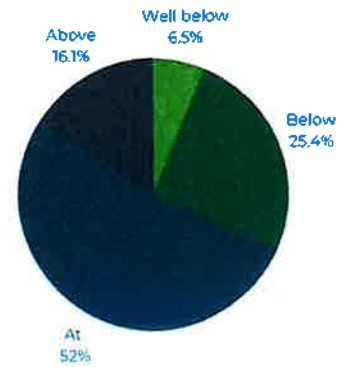
2020 End of year data



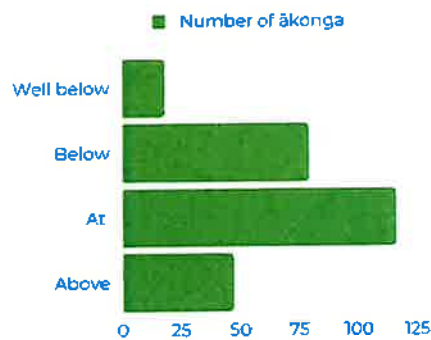
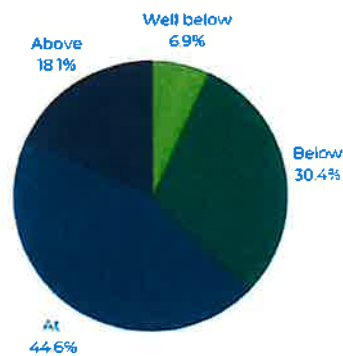
2021 End of year data



2022 Mid year data



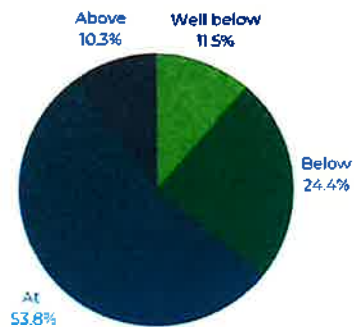
2022 End of year data



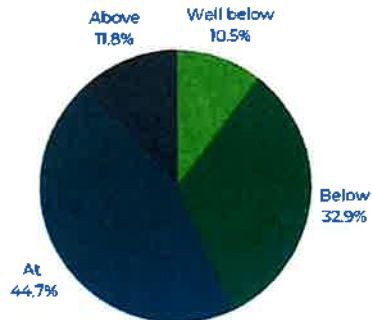
62.7%
(163 OUT OF 260)
of ākonga met
or exceeded
their year level
expectations in
writing

WRITING: Māori ākonga

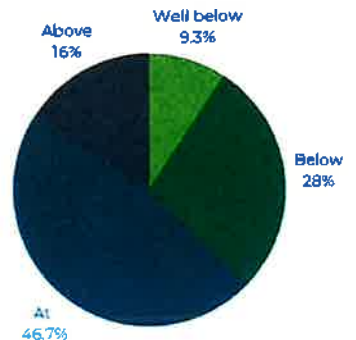
2020 End of year data



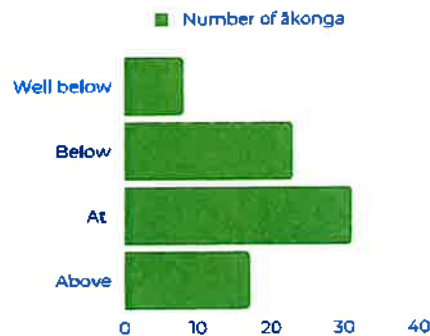
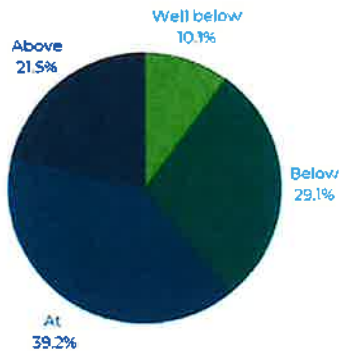
2021 End of year data



2022 Mid year data



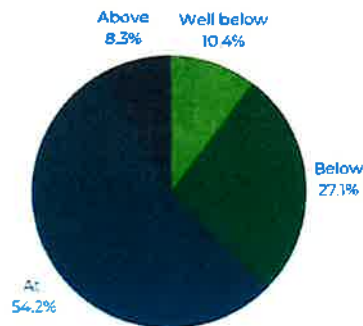
2022 End of year data



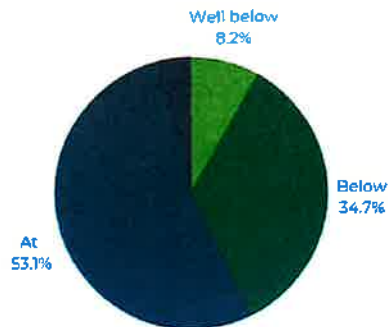
60.7%
(48 OUT OF 79)
of Māori ākonga
met or
exceeded their
year level
expectations in
writing

WRITING: Pasifika ākonga

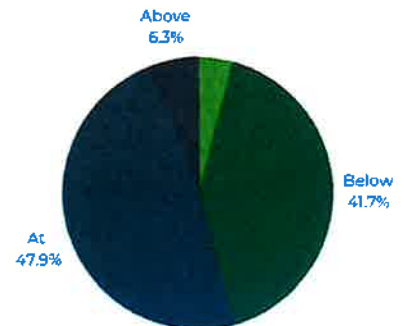
2020 End of year data



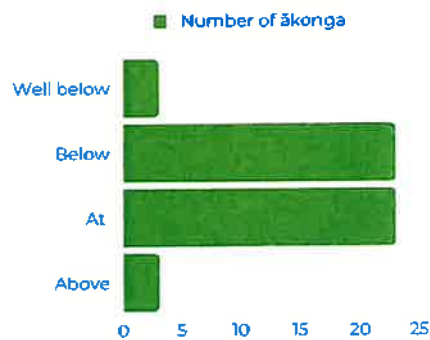
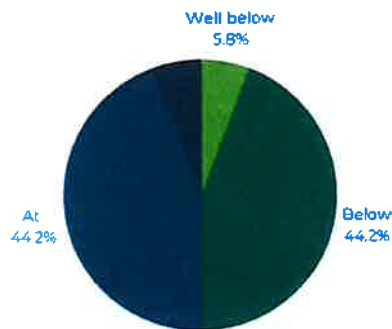
2021 End of year data



2022 Mid year data



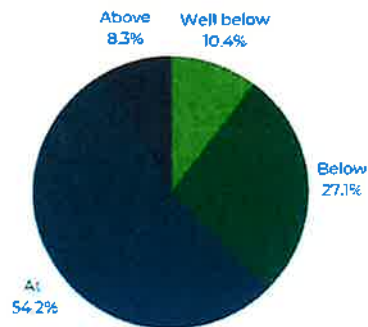
2022 End of year data



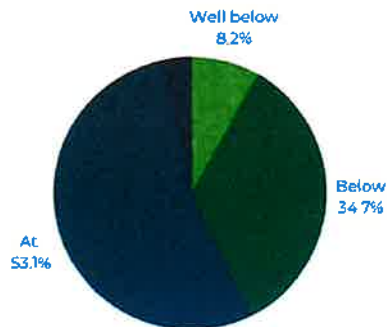
50%
(26 OUT OF 52)
of Pasifika
ākonga met or
exceeded their
year level
expectations in
writing

WRITING: Pasifika ākonga

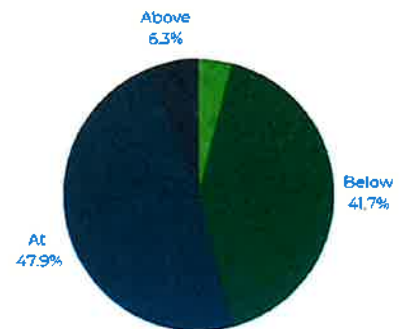
2020 End of year data



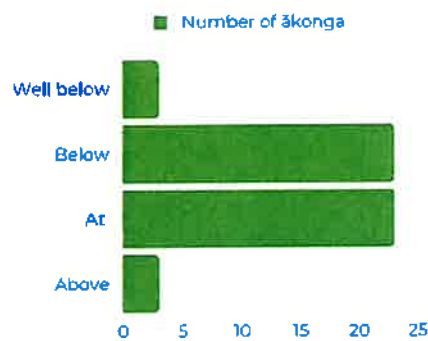
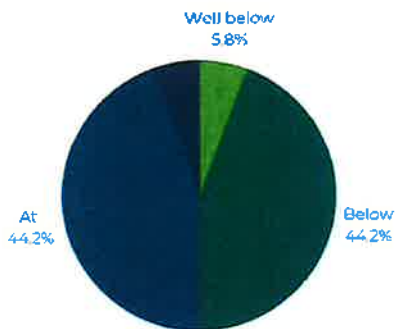
2021 End of year data



2022 Mid year data



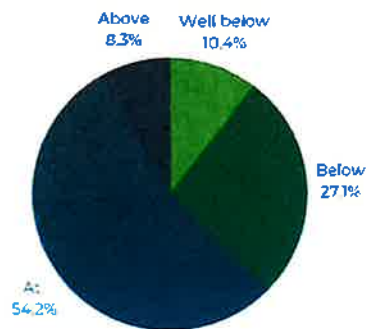
2022 End of year data



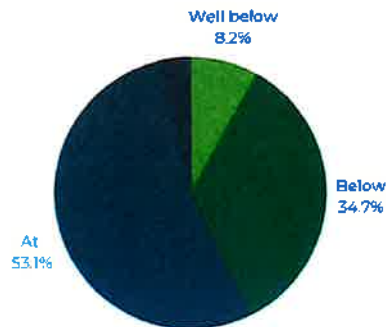
50%
(26 OUT OF 52)
of Pasifika
ākonga met or
exceeded their
year level
expectations in
writing

WRITING: Pasifika ākonga

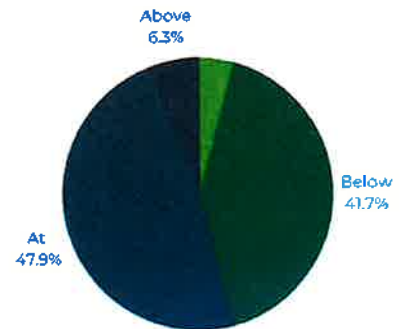
2020 End of year data



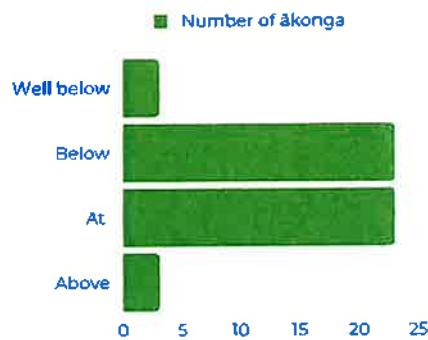
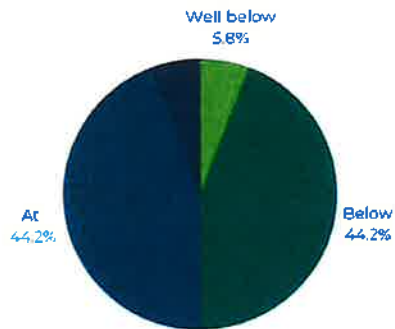
2021 End of year data



2022 Mid year data



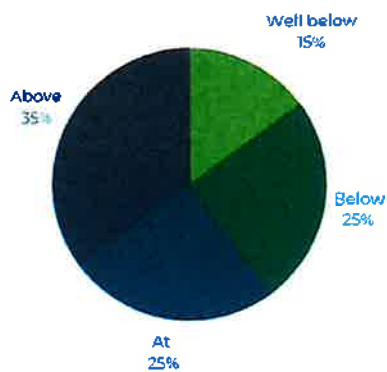
2022 End of year data



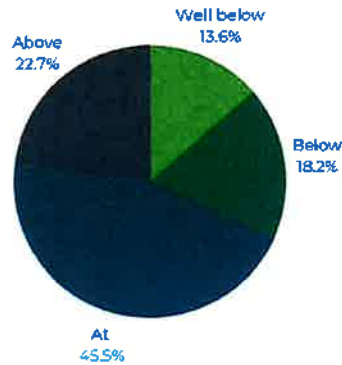
50%
(26 OUT OF 52)
of Pasifika
ākonga met or
exceeded their
year level
expectations in
writing

WRITING: Asian ākonga

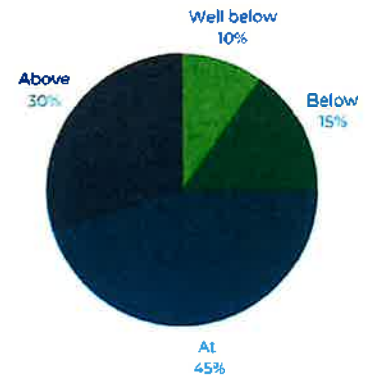
2020 End of year data



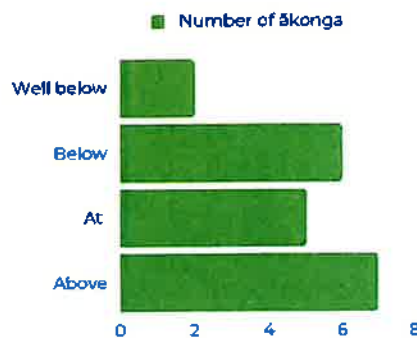
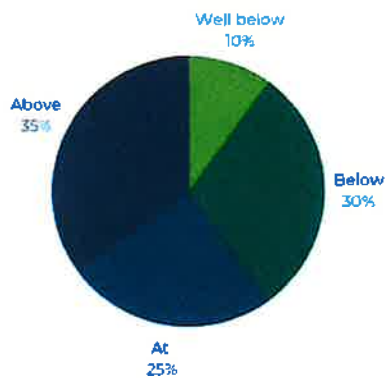
2021 End of year data



2022 Mid year data



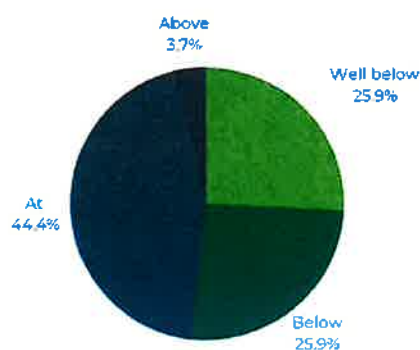
2022 End of year data



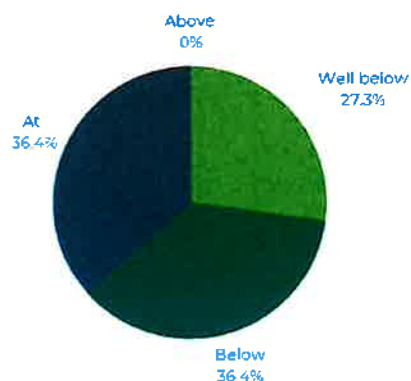
60%
(12 OUT OF 20)
of Asian ākonga
met or
exceeded their
year level
expectations in
writing

WRITING: MELAA ākonga

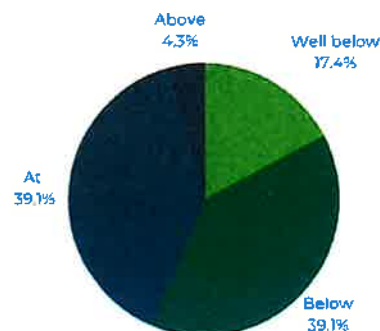
2020 End of year data



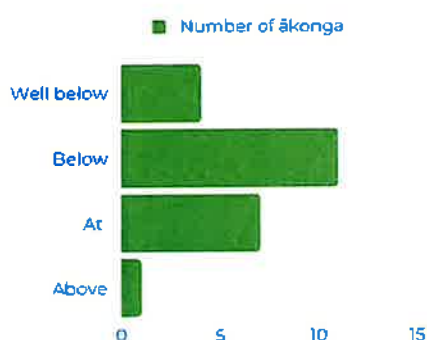
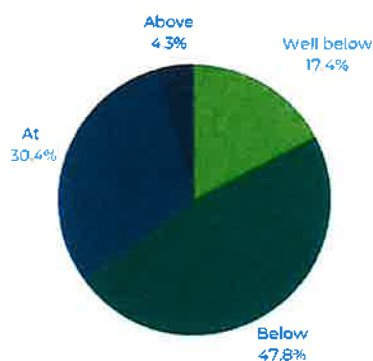
2021 End of year data



2022 Mid year data



2022 End of year data



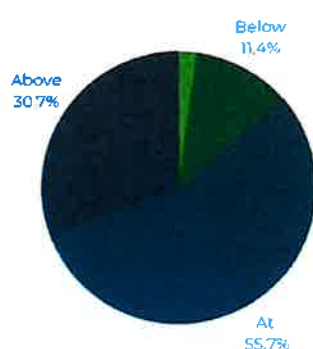
34.7%

(8 OUT OF 23)

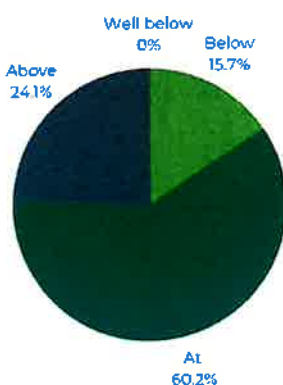
of Middle Eastern, Latin American and African ākonga met or exceeded their year level expectations in writing

WRITING: Pākehā ākonga

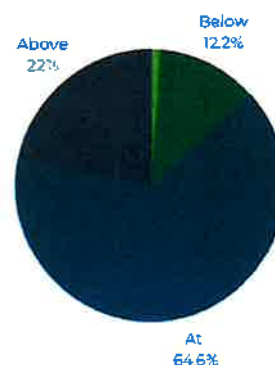
2020 End of year data



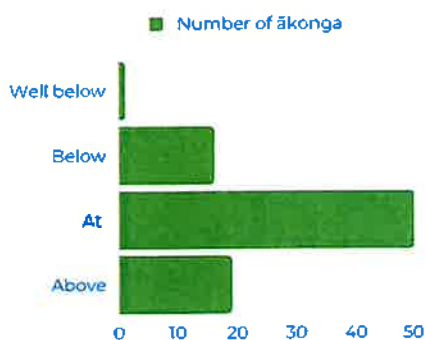
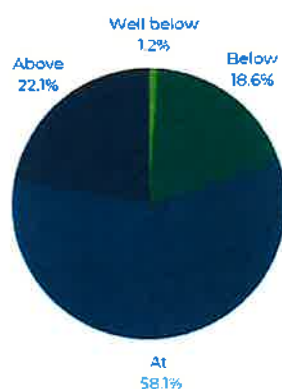
2021 End of year data



2022 Mid year data



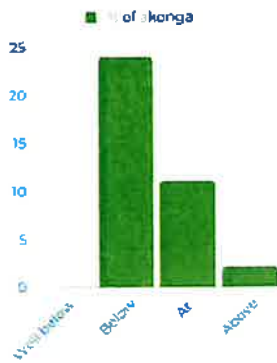
2022 End of year data



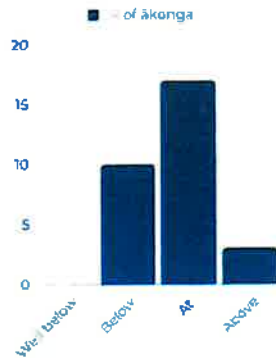
80.2%
(69 OUT OF 86)
of ākonga met
or exceeded
their year level
expectations in
writing

WRITING: Year levels

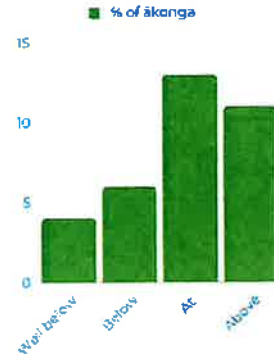
Year 1



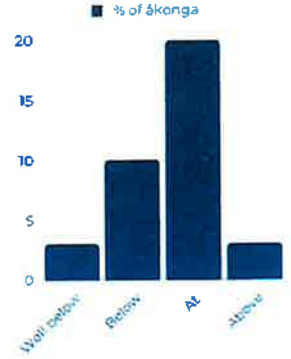
Year 2



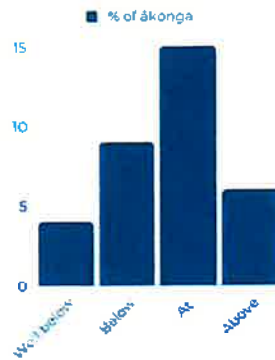
Year 3



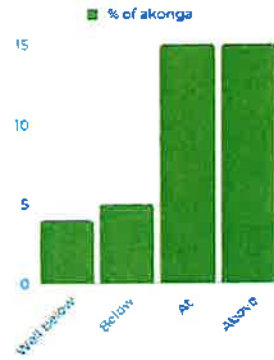
Year 4



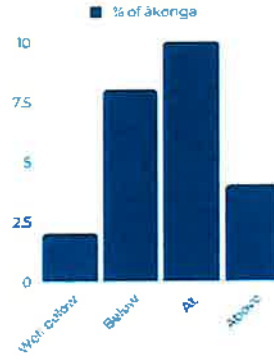
Year 5



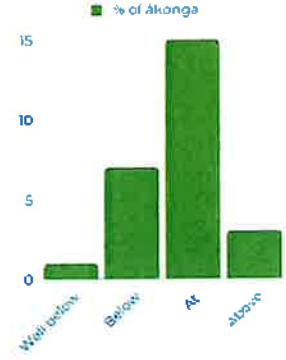
Year 6



Year 7



Year 8



KEY FINDINGS (WRITING):

Whole school achievement

- 62.7% of students met or exceeded the writing expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 1% drop in achievement
- There is a 13% disparity between female (69.7%) and male (56.7%). This is comparative to 2021
- The Year 6 group is the highest performing cohort (76.9%). Year 1 (35.14%) is the lowest performing cohort

Māori achievement

- 60.7% of students met or exceeded the writing expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a slight rise (4.2%) in achievement
- There is significant disparity (19.5%) between highest performing ethnicity Pākehā and Māori

Pasifika achievement

- 50% of students met or exceeded the writing expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 7.1% drop in achievement
- There is significant disparity (30.2%) between highest performing ethnicity Pākehā and Pasifika

Asian achievement

- 60% of students met or exceeded the writing expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 8.2% drop in achievement
- There is a slight disparity (20.2%) between highest performing ethnicity Pākehā and Asian ākonga

MELAA achievement

- 34.7% of students met or exceeded the writing expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 1.7% drop in achievement
- There is significant disparity (45.5%) between highest performing ethnicity Pākehā and Middle Eastern, Latin American and African ākonga
- MELAA are the lowest performing ethnicity

Pākehā achievement

- 80.2% of students met or exceeded the writing expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 4.1% drop in achievement
- Pākehā are the highest performing ethnicity

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

- All of the strategies listed within the reading key findings cross over to writing such as;
 - Te Ao Māori contexts, setting writing targets, strict timetabling, targeted teacher aide support
- PLD for teacher aides and observations
- Collaborative analysis of achievement data
- Collaborative problem solving within teams
- Writing moderation and collaborative formative assessment
- The Toitōi initiative which motivates and promotes children having their writing published

What wasn't effective? (Unexpected)

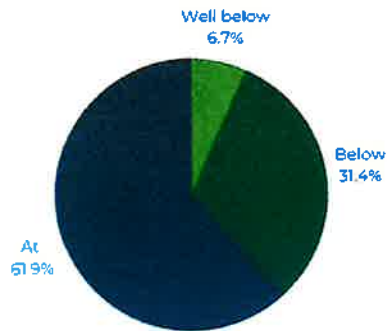
- Decline in ākonga attending school regularly
- Teachers' prolonged absences due to the impact of Covid
- Being unable to source relievers and having to split class
- Many ākonga had extended periods of absence due to sickness
- Inability to access or provide quality PLD due to pressured staffing and staff having to cover for others and carry extra responsibilities
- A period of 'lockdown' resulting in inequity in education for our ākonga
- Losing a highly effective ELL teacher aide
- Increasing disruptive behaviour from certain students
- Children arriving at school late and often missing the daily writing programme as it is the subject taught first in all classes

What are our next steps? (Evaluation and planning for 2023)

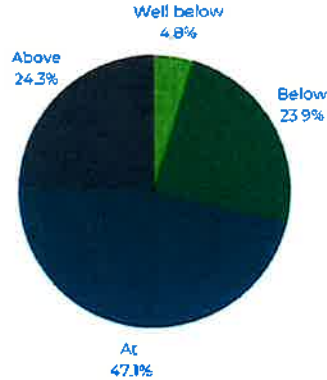
- Promote the importance and value of writing via a writing competition
- Targeted PLD
- Develop initiatives that focus on incorporating more relevant contexts for priority learners such as boys, Pasifika and students who say they don't like writing
- Utilise the capability of our Kāhui Ako expertise
- Leaders to monitor and support 'new' teachers to our school
- Leaders and our particularly strong teachers to model effective writing lessons to get the most out of our tamariki in writing

MATHS: All ākonga

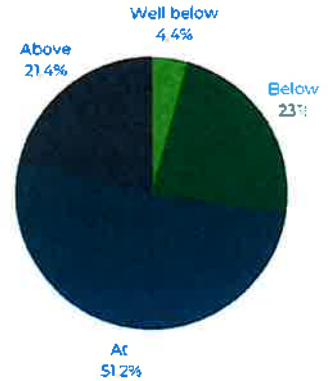
2020 End of year data



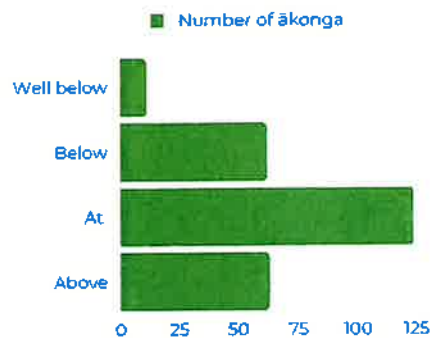
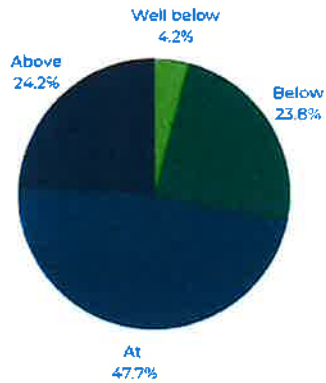
2021 End of year data



2022 Mid year data



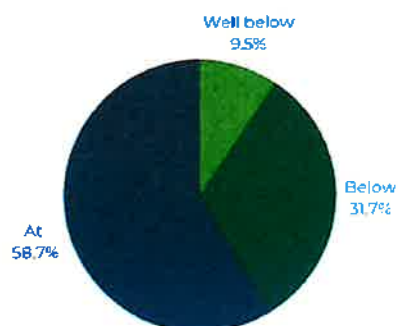
2022 End of year data



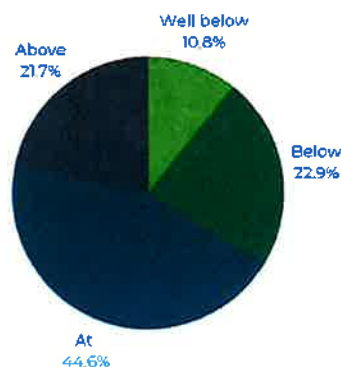
71.9%
(187 OUT OF 260)
of ākonga met
or exceeded
their year level
expectations in
writing

MATHS: Māori ākonga

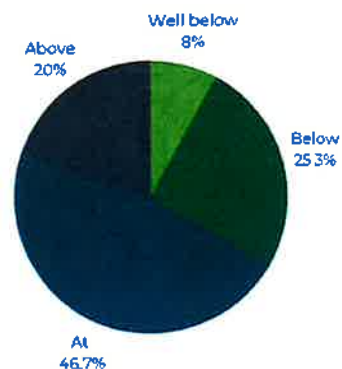
2020 End of year data



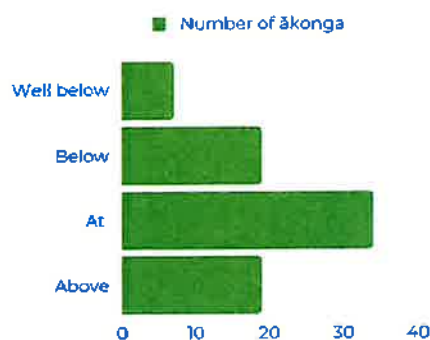
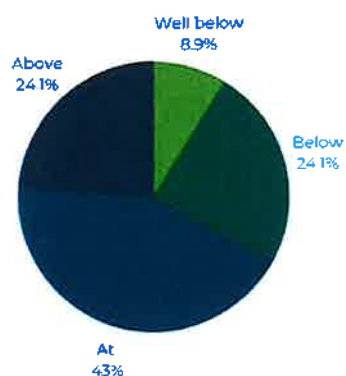
2021 End of year data



2022 Mid year data



2022 End of year data



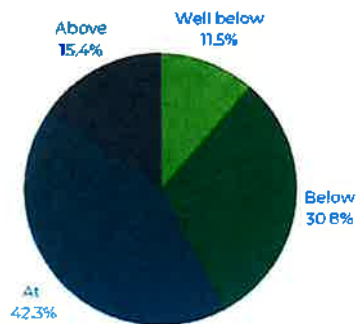
67.1%

(53 OUT OF 79)

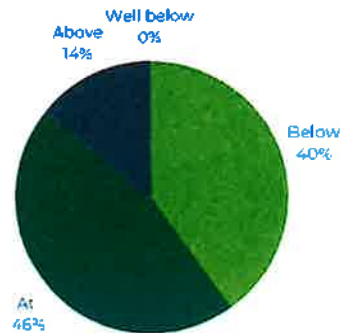
of ākonga met
or exceeded
their year level
expectations in
maths

MATHS: Pasifika ākonga

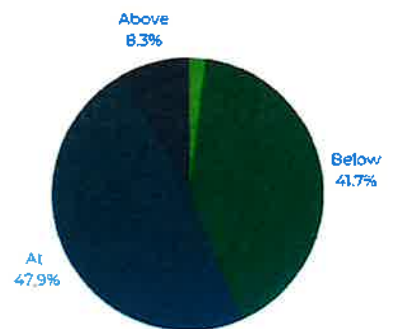
2020 End of year data



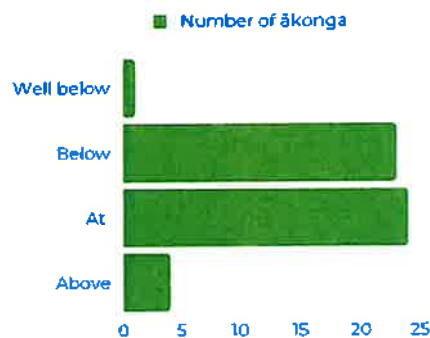
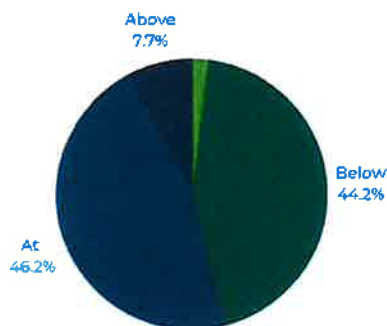
2021 End of year data



2022 Mid year data



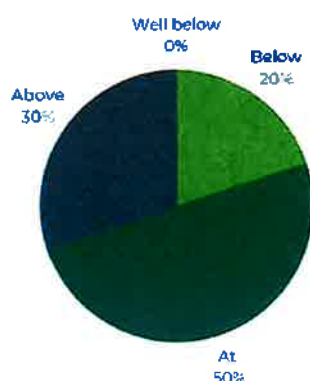
2022 End of year data



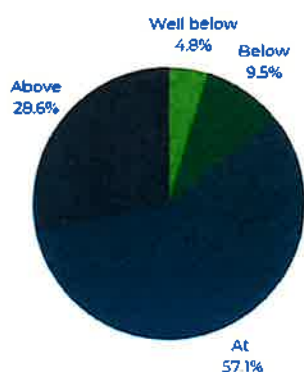
53.9%
(28 OUT OF 52)
of ākonga met
or exceeded
their year level
expectations in
maths

MATHS: Asian ākonga

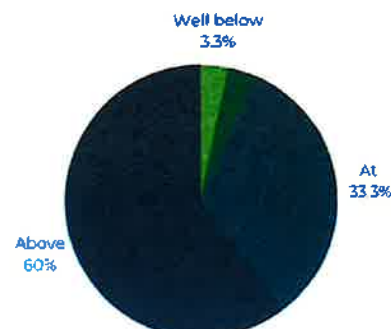
2020 End of year data



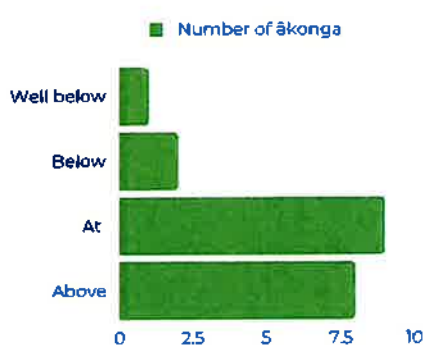
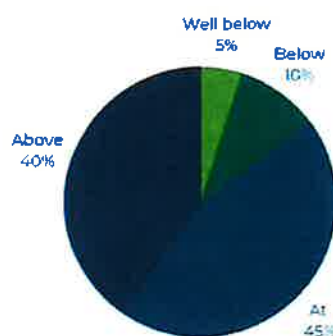
2021 End of year data



2022 Mid year data



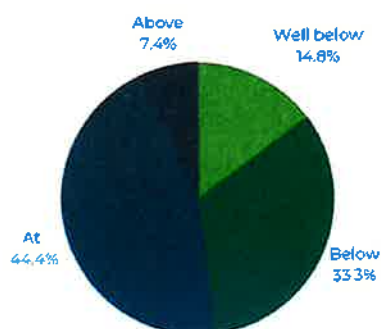
2022 End of year data



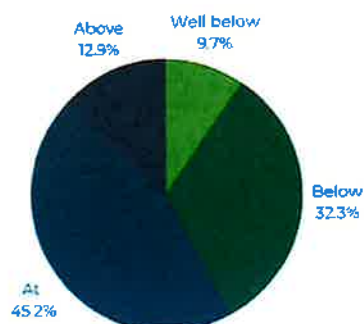
85%
(17 OUT OF 20)
of ākonga met
or exceeded
their year level
expectations in
maths

MATHS: MELAA ākonga

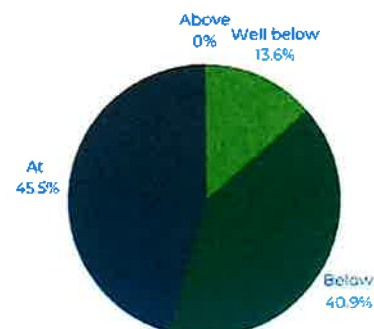
2020 End of year data



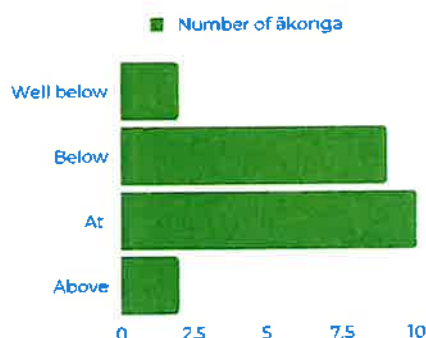
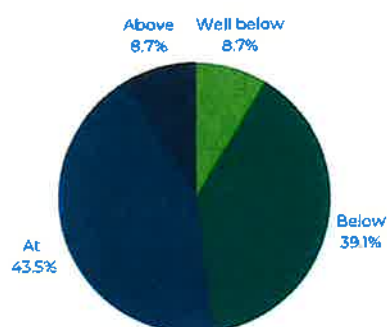
2021 End of year data



2022 Mid year data



2022 End of year data



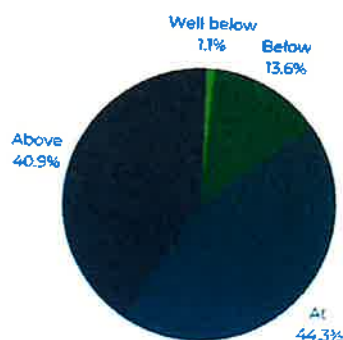
52.2%

(12 OUT OF 23)

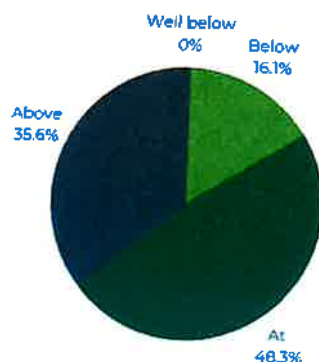
of ākonga met or exceeded their year level expectations in maths

MATHS: Pākehā ākonga

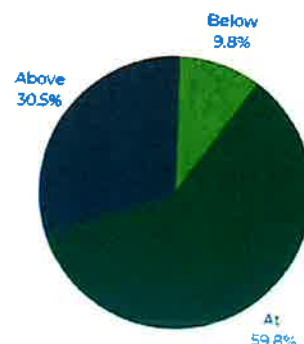
2020 End of year data



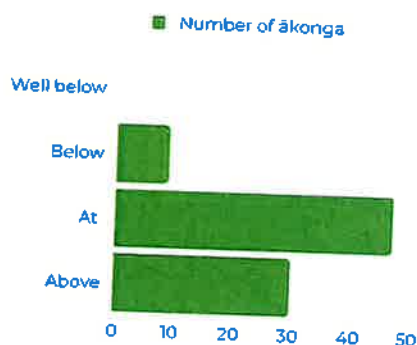
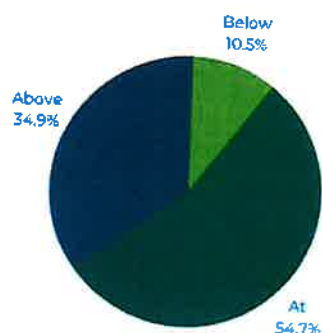
2021 End of year data



2022 Mid year data



2022 End of year data

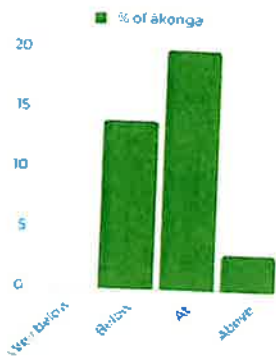


89.6%

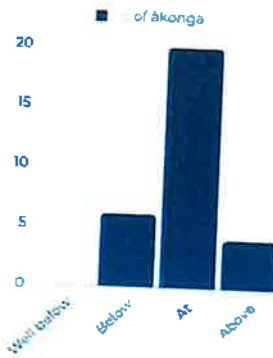
(77 OUT OF 86)
of ākonga met
or exceeded
their year level
expectations in
writing

MATHS: Year levels

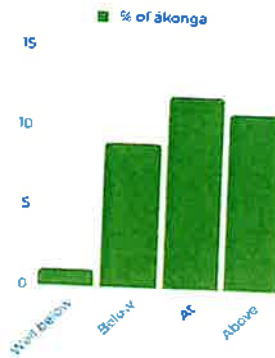
Year 1



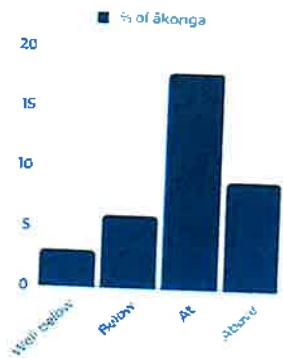
Year 2



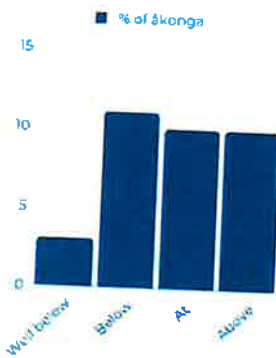
Year 3



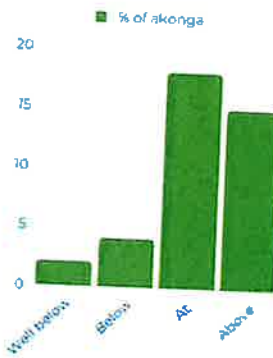
Year 4



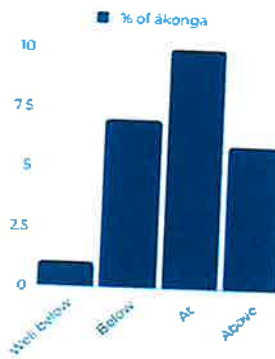
Year 5



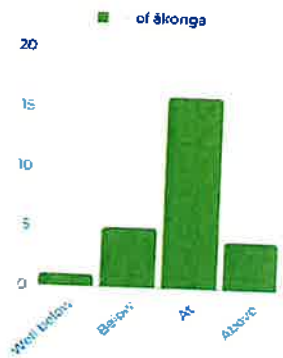
Year 6



Year 7



Year 8



KEY FINDINGS (MATHS):

Whole school achievement

- 71.9% of students met or exceeded the maths expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a .5% drop in achievement
- There is insignificant disparity between female (72.2%) and male (71.3%). This is comparative to 2021
- The Year 6 group is the highest performing cohort (92.61%). Year 1 (62.16%) is the lowest performing cohort

Māori achievement

- 67.1% of students met or exceeded the maths expectations for their age level
- Comparing end of year data of 2021 and 2022 there is an insignificant rise (.8%) in achievement
- There is significant disparity (22.5%) between highest performing ethnicity Pākehā and Māori

Pasifika achievement

- 53.9% of students met or exceeded the maths expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 6.1% drop in achievement
- There is significant disparity (35.7%) between highest performing ethnicity Pākehā and Pasifika

Asian achievement

- 75% of students met or exceeded the maths expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 10.7% drop in achievement
- There is a disparity (14.6%) between highest performing ethnicity Pākehā and Asian ākonga

MELAA achievement

- 52.2% of students met or exceeded the maths expectations for their age level
- Comparing end of year data of 2021 and 2022 there has been a 5.9% drop in achievement
- There is significant disparity (37.4%) between highest performing ethnicity Pākehā and Middle Eastern, Latin American and African ākonga
- MELAA are the lowest performing ethnicity

Pākehā achievement

- 89.6% of students met or exceeded the reading expectations for their age level in reading
- Comparing end of year data of 2021 and 2022 there has been a 5.7% rise in achievement
- Pākehā are the highest performing ethnicity

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

- Having a dedicated math's hour
- Incorporating technology in meaningful and engaging ways
- Continuing to teach in a way where children have high self-efficacy with their ability in Maths
- Incorporating mixed ability groupings
- Integrating more problem solving within authentic context that we know our tamariki can relate to
- Developing a document which outlines how we do math's at Kahurangi
- Leadership and expert teachers modelling quality teaching
- Teacher observations by team leaders and peers to support teachers upskilling

What wasn't effective? (Unexpected)

- Not having any specific maths PLD
- Integrating various approaches means at times key elements are missed
- Playtime issues spilling into the class therefore disrupting learning time
- Limited PLD
- Raised anxiety levels for some tamariki and staff
- Whānau not being able to be on site as regularly as in the past, reducing our home to school partnership capabilities

What are our next steps? (Evaluation and planning for 2023)

- Focus on formative assessment and how to use this to inform planning and teaching more effectively
- Use team meetings to more closely monitor target learners and their progress
- Re-engage our whānau in how best to support learning at home
- Target PLD and utilise external PLD to close gaps in teaching and learning