

# KAIKORAI PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 3753

**Principal:** Beth Downie

**School Address:** 22 Tyne Street, Roslyn, Dunedin 9010

**School Postal Address:** 22 Tyne Street, Roslyn, Dunedin 9010

**School Phone:** 03 464 0065

**School Email:** secretary@kaikorai.school.nz

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Katie Devereux	Presiding Member	Elected	Sep-25
Dougal McGowan	Presiding Member	Elected	Aug-22
Beth Downie	Principal ex Officio		
Susie Clarke	Secretary - non viting		
Blair Collie	Parent Representative	Elected	Sep-25
Liz Harburg	Parent Representative	Elected	Sep-25
Rachael Jenkins	Parent Representative	Elected	Sep-25
Leia Silby	Parent Representative	Elected	Sep-25
Malcolm Couling	Parent Representative	Elected	Aug-22
Ros Allison	Parent Representative	Elected	Aug-22
David Cooper	Parent Representative	Elected	Aug-22
Anya Matravers	Staff Representative		
Felicia Ward	Staff Representative		Aug-22

**Accountant / Service Provider:** Moore Markhams Otago

# KAIKORAI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Kaikorai Primary 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.

Katie Devereux

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Full Name of Presiding Member



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Signature of Presiding Member

18 September 2023

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Date:

Beth Downie

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Full Name of Principal



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Signature of Principal

18 September 2023

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Date:

# Kaikorai Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,218,718	2,084,500	2,171,444
Locally Raised Funds	3	91,571	102,000	101,166
Interest Income		8,009	1,000	8,925
<b>Total Revenue</b>		<b>2,318,298</b>	<b>2,187,500</b>	<b>2,281,535</b>
<b>Expenses</b>				
Locally Raised Funds	3	59,509	46,000	57,745
Learning Resources	4	1,863,771	1,741,471	1,886,011
Administration	5	101,222	88,750	89,478
Finance		1,113	-	1,827
Property	6	247,292	310,000	243,295
Loss on Disposal of Property, Plant and Equipment		10,243	-	3,445
		<b>2,283,150</b>	<b>2,186,221</b>	<b>2,281,801</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>35,148</b>	<b>1,279</b>	<b>(266)</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>35,148</b>	<b>1,279</b>	<b>(266)</b>

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



# Kaikorai Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,383,514	1,384,958	1,337,595
Total comprehensive revenue and expense for the year		35,148	1,279	(266)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		19,500	-	46,185
BOT Contribution to Ministry Owned Asset		(117,366)	-	-
<b>Equity at 31 December</b>		1,320,796	1,386,237	1,383,514
Accumulated comprehensive revenue and expense		1,320,796	1,386,237	1,383,514
<b>Equity at 31 December</b>		1,320,796	1,386,237	1,383,514

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.

# Kaikorai Primary School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	489,875	358,323	355,602
Accounts Receivable	8	167,675	121,034	121,034
GST Receivable		274	5,299	5,297
Inventories	9	1,821	2,098	2,098
Investments	10	429,721	590,500	590,500
		<u>1,089,366</u>	<u>1,077,254</u>	<u>1,074,531</u>
<b>Current Liabilities</b>				
Accounts Payable	12	164,788	125,460	125,460
Revenue Received in Advance	13	893	-	-
Finance Lease Liability	14	7,060	10,329	10,329
Funds held on Behalf of Hills Cluster	15	84,630	35,196	35,196
Funds held for Capital Works Projects	16	4,616	17,292	17,292
		<u>261,987</u>	<u>188,277</u>	<u>188,277</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>827,379</b>	<b>888,977</b>	<b>886,254</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	495,091	504,041	504,041
		<u>495,091</u>	<u>504,041</u>	<u>504,041</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	14	1,674	6,781	6,781
		<u>1,674</u>	<u>6,781</u>	<u>6,781</u>
<b>Net Assets</b>		<u><u>1,320,796</u></u>	<u><u>1,386,237</u></u>	<u><u>1,383,514</u></u>
<b>Equity</b>		<u><u>1,320,796</u></u>	<u><u>1,386,237</u></u>	<u><u>1,383,514</u></u>

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



# Kaikorai Primary School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		566,394	513,942	529,055
Locally Raised Funds		88,876	102,000	96,441
Goods and Services Tax (net)		5,023	-	(2,457)
Payments to Employees		(245,323)	(306,971)	(289,255)
Payments to Suppliers		(307,600)	(303,250)	(283,765)
Interest Paid		(1,113)	-	(1,827)
Interest Received		7,829	1,000	7,068
Net cash from/(to) Operating Activities		114,086	6,721	55,260
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		7,098	-	(3,445)
Purchase of Property Plant & Equipment (and Intangibles)		(195,572)	(4,000)	(117,784)
Purchase of Investments		-	-	(4,797)
Proceeds from Sale of Investments		160,779	-	
Net cash from/(to) Investing Activities		(27,695)	(4,000)	(126,026)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		19,500	-	46,185
Finance Lease Payments		(8,376)	-	(9,808)
Funds Administered on Behalf of Third Parties		36,758	-	18,332
Net cash from/(to) Financing Activities		47,882	-	54,709
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>134,273</b>	<b>2,721</b>	<b>(16,057)</b>
Cash and cash equivalents at the beginning of the year	7	355,602	355,602	371,659
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>489,875</b>	<b>358,323</b>	<b>355,602</b>

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

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



# Kaikorai Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

###### **Useful lives of property, plant and equipment**

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





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

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 14. Operating lease liability disclosures are contained in note 20(b).

#### *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**

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) Finance Lease Payments**

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

### **e) Cash and Cash Equivalents**

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



#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

#### **g) 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.

#### **h) 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.

#### **i) 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	10–50 years
Furniture and equipment	10–25 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-6 years
Library resources	10 years

#### **j) 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.



#### **k) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)]. School to assess and advise.

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.

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

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

Employee 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.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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 student income received in advance, should the School be unable to provide the services to which they relate.

#### **o) Funds Held in Trust**

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

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

#### **p) 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 Revenue and Expense.

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



#### **q) 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.

#### **r) 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.

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.

#### **s) Borrowings**

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

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

#### **t) 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.

#### **u) Budget Figures**

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

#### **v) 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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	573,046	512,500	546,029
Teachers' Salaries Grants	1,529,908	1,400,000	1,521,603
Use of Land and Buildings Grants	109,218	172,000	103,812
Other Government Grants	6,546	-	-
	<u>2,218,718</u>	<u>2,084,500</u>	<u>2,171,444</u>

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	25,340	48,000	44,308
Fees for Extra Curricular Activities	62,111	49,000	52,581
Trading	4,120	5,000	4,277
	<u>91,571</u>	<u>102,000</u>	<u>101,166</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	19,634	19,000	19,429
Trading	4,498	-	3,746
Other Locally Raised Funds Expenditure	35,377	27,000	34,570
	<u>59,509</u>	<u>46,000</u>	<u>57,745</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>32,062</u>	<u>56,000</u>	<u>43,421</u>

#### 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	32,887	47,500	32,397
Information and Communication Technology	32,318	16,000	7,683
Library Resources	1,399	-	1,301
Employee Benefits - Salaries	1,717,785	1,659,971	1,763,467
Staff Development	9,567	14,000	13,117
Depreciation	69,815	4,000	68,046
	<u>1,863,771</u>	<u>1,741,471</u>	<u>1,886,011</u>

#### 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,500	5,750	5,231
Board Fees	3,920	6,000	3,315
Board Expenses	4,047	5,000	6,751
Communication	2,053	2,000	2,117
Consumables	6,501	14,500	6,641
Other	10,057	2,200	9,550
Employee Benefits - Salaries	57,446	47,000	47,391
Insurance	6,353	5,500	5,502
Service Providers, Contractors and Consultancy	6,345	800	2,980
	<u>101,222</u>	<u>88,750</u>	<u>89,478</u>

#### 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	6,318	5,000	4,685
Grounds	85,963	89,000	82,272
Heat, Light and Water	25,808	24,000	27,545
Rates	10,759	9,500	10,780
Repairs and Maintenance	6,492	8,000	11,787
Use of Land and Buildings	109,218	172,000	103,812
Security	2,734	2,500	2,414
	<u>247,292</u>	<u>310,000</u>	<u>243,295</u>

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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	489,875	358,323	355,602
Cash and cash equivalents for Statement of Cash Flows	<u>489,875</u>	<u>358,323</u>	<u>355,602</u>

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

Of the \$919,595 Cash and Cash Equivalents, \$4,616 is held by the School on behalf of the Ministry of Education. These funds have been provided for the ministry as part of the school's 5 year agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$919,595 Cash and Cash Equivalents, \$84,630 is held by the School on behalf of the Hills Cluster. See note 15 for details of how the funding received for the Cluster has been spent in the year.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	8,313	4,725	4,725
Interest Receivable	3,318	3,138	3,138
Banking Staffing Underuse	13,198	-	-
Teacher Salaries Grant Receivable	142,846	113,171	113,171
	<u>167,675</u>	<u>121,034</u>	<u>121,034</u>
Receivables from Exchange Transactions	11,631	7,863	7,863
Receivables from Non-Exchange Transactions	156,044	113,171	113,171
	<u>167,675</u>	<u>121,034</u>	<u>121,034</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	391	422	422
School Uniforms	1,430	1,676	1,676
	<u>1,821</u>	<u>2,098</u>	<u>2,098</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	429,721	590,500	590,500
Total Investments	<u>429,721</u>	<u>590,500</u>	<u>590,500</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	298,122	-	(9,536)	-	(12,170)	<b>276,416</b>
Furniture and Equipment	101,772	63,807	-	-	(17,652)	<b>147,927</b>
Information and Communication Technology	72,897	2,897	(707)	-	(26,816)	<b>48,271</b>
Leased Assets	15,670	2,110	-	-	(10,181)	<b>7,599</b>
Library Resources	15,580	2,294	-	-	(2,996)	<b>14,878</b>
<b>Balance at 31 December 2022</b>	<b>504,041</b>	<b>71,108</b>	<b>(10,243)</b>	<b>-</b>	<b>(69,815)</b>	<b>495,091</b>

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	377,997	(101,581)	<b>276,416</b>	408,893	(110,771)	<b>298,122</b>
Furniture and Equipment	378,567	(230,640)	<b>147,927</b>	351,622	(249,850)	<b>101,772</b>
Information and Communication T	239,546	(191,275)	<b>48,271</b>	243,429	(170,532)	<b>72,897</b>
Leased Assets	32,531	(24,932)	<b>7,599</b>	35,490	(19,820)	<b>15,670</b>
Library Resources	98,979	(84,101)	<b>14,878</b>	97,525	(81,945)	<b>15,580</b>
<b>Balance at 31 December</b>	<b>1,127,620</b>	<b>(632,529)</b>	<b>495,091</b>	<b>1,136,959</b>	<b>(632,918)</b>	<b>504,041</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	15,107	5,454	5,454
Accruals	6,835	6,835	6,835
Employee Entitlements - Salaries	142,846	113,171	113,171
	<b>164,788</b>	<b>125,460</b>	<b>125,460</b>
Payables for Exchange Transactions	164,788	125,460	125,460
	<b>164,788</b>	<b>125,460</b>	<b>125,460</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	893	-	-
	893	-	-
	893	-	-

### 14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	7,467	-	11,397
Later than One Year and no Later than Five Years	1,794	-	7,049
Future Finance Charges	(527)	-	(1,337)
	8,734	-	17,109
	8,734	-	17,109
<b>Represented by</b>			
Finance lease liability - Current	7,060	-	10,329
Finance lease liability - Non current	1,674	-	6,780
	8,734	-	17,109
	8,734	-	17,109

### 15. Funds held on behalf of Hills Cluster

Kaikorai Primary School is the lead school and hold funds on behalf of the cluster, a group of schools funded by the Ministry.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	35,196	35,196	35,156
Funds received from Interest	262	-	113
Funds received from Cluster Members	97,400	-	36,155
Total funds received	97,662	-	36,268
Funds Spent on Behalf of the Cluster	48,228	-	35,228
Funds Held at Year End	84,630	-	36,196
	84,630	-	36,196



## 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Health & Safety Costs new build		(411)	-	411	-	-
Site Landscaping Outdoor Play Area		17,703	1,811	(14,898)	-	4,616
Totals		17,292	1,811	(14,487)	-	4,616

### Represented by:

Funds Held on Behalf of the Ministry of Education	4,616
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Health & Safety Costs new build		-	2,174	(2,585)	-	(411)
Site Landscaping Outdoor Play Area		-	17,703	-	-	17,703
Totals		-	19,877	(2,585)	-	17,292

### Represented by:

Funds Held on Behalf of the Ministry of Education	17,703
Funds Receivable from the Ministry of Education	(411)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	3,920	3,315
<i>Leadership Team</i> Remuneration Full-time equivalent members	349,844 3	322,034 3
Total key management personnel remuneration	353,764	325,349

There are 7 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 and Property that meet monthly.

### Principal 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0 - 1	140 - 150
Benefits and Other Emoluments	-	4 - 5

### Principal 2

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	
Benefits and Other Emoluments	4 - 5	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	1	1
	1	1

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

## 19. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. Construction under the Schools Rebuild Programme is currently in progress. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings. Hence, no cyclical maintenance provision has been recognised.

## 20. Commitments

### (a) Capital Commitments

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

(a) \$224,000 contract for Site Landscaping Outdoor play area to be completed in 2023, which will be fully funded by the Ministry of Education. \$17,203 has been received, \$13,548 has been refunded to the Ministry and \$1,350 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$17,292)

### (b) Operating Commitments

As at 31 December 2022 the Board not has entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	489,875	358,323	355,602
Receivables	167,675	121,034	121,034
Investments - Term Deposits	429,721	590,500	590,500
Total Financial assets measured at amortised cost	<u>1,087,271</u>	<u>1,069,857</u>	<u>1,067,136</u>

### Financial liabilities measured at amortised cost

Payables	164,788	125,460	125,460
Finance Leases	8,734	17,110	17,110
Total Financial Liabilities Measured at Amortised Cost	<u>173,522</u>	<u>142,570</u>	<u>142,570</u>

## 22. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KAIKORAI SCHOOL'S SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

#### Opinion

We have audited the financial statements of the School on pages 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 on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 18 September 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.

#### Emphasis of Matter

Without modifying our opinion, we draw your attention to Note 19 of the financial statements, which outlines the fact that construction under the Schools Rebuild Programme is currently in progress. As a

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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result, the School cannot make a reliable estimate of the maintenance required on the School's buildings. Hence, no cyclical maintenance provision has been recognised. We consider the disclosures to be adequate.

### **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 obtained at the date of our report are the Analysis of Variance, Kiwisport Report and Compliance with Good Employer Statement but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Dunedin, New Zealand



## Analysis of Variance – 2021 Kaikorai School Expectations

Each year, the Kaikorai Primary School Board of Trustees set goals through the Charter that affect every aspect of the running of the school. These are reviewed annually in a variety of ways. Student achievement is the priority for the Kaikorai Primary School Board of Trustees and therefore greater importance is placed on its learning goals and these are reported on through the Analysis of Variance.

The Board sets measurable, but aspirational targets, as we wish to see all students achieve. We also recognise that academic achievement looks different for different students.

Situation at start of 2021	Target for 2021	Outcome Achieved	Reason for variations and Evaluation
<p style="text-align: center;"><b>Reading</b></p> <p>Above = 36%</p> <p>At = 50%</p> <p>Below = 11%</p> <p>Well Below = 3%</p> <p style="text-align: center;"><b>Planned actions taken to improve outcomes.</b></p> <ol style="list-style-type: none"> <li>1. The Year 5 and 6 students in the below category will receive support from the parent reading programme.</li> <li>2. Widen the Quick 60 reading programme to include Middle students</li> </ol>	<p style="text-align: center;"><b>Reading</b></p> <p>At or Above = 90%</p> <p>Below or Well Below = 10%</p>	<p style="text-align: center;"><b>Reading</b></p> <p>Above = 37%</p> <p>At = 51%</p> <p>Below = 8%</p> <p>Well Below = 4%</p>	<p>The school did not reach its aspirational goal of 90% in reading. But after one year of a negative response in 2020 the trend is once again heading towards our 90% goal</p> <p>2017= 88% At or Above (2% improvement)</p> <p>2018 = 89% At or Above (1% improvement)</p> <p>2019 = 90% At or Above (1% improvement)</p> <p>2020 = 86% At or Above (4% decline)</p> <p>2021 = 88% At or Above (2% Improvement)</p>

<p>3. 2 Hours per week specialist teacher time for children who have not yet learnt phonetic blends etc</p> <p>4. Explore and start to roll out structured literacy programme.</p>			
<p><b>Recommendation for 2022</b> –Parent Reading Programme to continue with regular reporting to the Board on student performance. We recommend two significant changes to our reading programme in 2022. The Junior classes will deliver their reading programme via the structured literacy method of teaching. The Board have also agreed to introduce Reading Recovery in 2022. This will include the training of a teacher and 30 min 1:1 x 5 days a week for 6 students for six months each. National data indicates that 90% of these six students should experience accelerated learning and be achieving at a similar level to their peers at the conclusion of the programme.</p>			
<p style="text-align: center;"><b>Writing</b></p> <p>Above = 13%</p> <p>At = 67%</p> <p>Below = 17%</p> <p>Well Below = 3%</p>	<p style="text-align: center;"><b>Writing</b></p> <p>At or Above = 90%</p> <p>Below or Well Below = 10%</p>	<p style="text-align: center;"><b>Writing</b></p> <p>Above = 16%</p> <p>At = 66%</p> <p>Below = 13%</p> <p>Well Below = 5%</p>	<p>2016 = 76% At or Above</p> <p>2017 = 79% At or Above</p> <p>2018 = 79% At or Above</p> <p>2019 = 84% At or Above</p> <p>2020 = 80% At or Above</p> <p>2021 = 82% At or Above</p> <p>A 2% is a considerable improvement in overall school achievement in writing. It is our second best result in six years. Very pleasing to see a 3% improvement from At to Above</p>
<p><b>Recommendation for 2022</b> –</p> <p>The junior teachers have indicated from their Structured Literacy trial that it was having a positive impact on the students writing. SL will be monitored closely on its impact on students writing in the juniors.</p> <p>Syndicate leaders will utilise “Teacher Sprints” to look at issues in their writing programme and make systematic changes based upon needs.</p>			

<p style="text-align: center;"><b>Mathematics</b></p> <p>Above = 21%</p> <p>At = 64%</p> <p>Below = 13%</p> <p>Well Below = 2%</p> <p style="text-align: center;"><b>Planned actions taken to improve outcomes.</b></p> <ol style="list-style-type: none"> <li>1. Teacher aide support in senior classroom</li> <li>2. Specialist teacher intervention for children who need help with basic facts in seniors.</li> <li>3. Run targeted math groups for children in the middle syndicate.</li> <li>4. Rewrite the mathematics programme to reflect Prime Mathematics.</li> <li>5. Provide 4 hours per week of extension mathematics programme</li> </ol>	<p style="text-align: center;"><b>Mathematics</b></p> <p>At or Above = 90%</p> <p>Below or Well Below = 10%</p>	<p style="text-align: center;"><b>Mathematics</b></p> <p>Above = 22%</p> <p>At = 64%</p> <p>Below = 13%</p> <p>Well Below = 1%</p>	<p>Prime Mathematics continues to be implemented across all senior and middle classrooms and some students in Year 2. EASSTLE results have continued to show an overall improvement over time and the consistency across classes remains the same. Motivation levels have also improved.</p> <p>The specialist teacher programme continues to develop support for families to help their child improve their basic facts knowledge and the teacher aides continue to do a wonderful job both in class support in the senior rooms and also through the running of their targeted math groups for the Year 3/4s.</p>
<p><b>Recommendation for 2022</b> – Continue teacher aide support in senior classroom. Consolidate the success of the PRIME Mathematics programme into all middle and senior classes with appropriate PD. Continue the extension programme.</p>			
<p style="text-align: center;"><b>Maori Achievement Reading</b></p> <p style="text-align: center;"><b>2019 – 2020 - 2021</b></p>	<p style="text-align: center;"><b>Maori Achievement Writing</b></p> <p style="text-align: center;"><b>2019 -2020 – 2021</b></p>	<p style="text-align: center;"><b>Maori Achievement Mathematics</b></p>	<p>At face value, these results are very disappointing and concerning. However closer examination reveals a few positives.</p>

<p>Above = 27%-25% - 16%  At = 45%-63% - 58%  Below = 23%-6% - 10%  Well Below=5%-6% - 16%</p> <p><b>Planned actions taken to improve outcomes.</b></p> <p>1. The Principal to work with the small number of Maori students who are underperforming in writing</p>	<p>Above = 18%-12% - 0%  At = 41%-44% - 58%  Below = 32%-38% - 26%  Well Below=9%-6% - 16%</p>	<p><b>2019 – 2020 - 2021</b></p> <p>Above =18%-25% - 10%  At =59%-50% - 58%  Below = 18%- 19% -21%  Well Below =5%-6% - 11%</p>	<p>The Maori students who have been in the school since they were 5 and during that time have been in the below category have all made steady progress during their time and have graduated in reading at the same level as their peers. In writing they have made smaller but sustained progress and have made a years' worth of learning every year from their entry point.</p> <p>Due to the small number of Maori students one child coming or going can make a significant change to the percentages. The disappointing percentages are reflected in 5 new students starting the school in the below or well below category.</p>
<p><b>Recommendation for 2022 –</b>  The 3 Year 2/3 Maori students become a focus group for structured literacy intervention.</p>			
<p><b>Year 4 Mathematics</b>  At or Above = 77%  Below or Well Below = 23%</p> <p><b>Planned actions taken to improve outcomes.</b></p> <p>1. 4 hour per week with a teacher employed by the school to target students needs, set goals, and</p>	<p><b>Year 4 Mathematics</b>  At or Above = 80%  Below or Well Below = 20%</p>	<p><b>Year 5 Mathematics</b>  At or Above = 84%  Below or Well Below = 16%</p>	<p>Goal Achieved. The extensive support these students received in 2020 and then followed up again with expert teaching from both their class teacher and the support teacher has resulted in an excellent improvement.</p>

<p>support classroom teacher.</p> <p><b>2. Regular monitoring and reporting to Board.</b></p>			
<p><b>Recommendation for 2022</b> – Continued monitoring but no intervention planned for this cohort.</p>			
<p><b>Year 3/4 Literacy</b></p> <p><b>Reading</b> At or Above = 82% Below or Well Below = 18%</p> <p><b>Writing</b> At or Above = 77% Below or Well Below = 23%</p> <p><b>Planned actions taken to improve outcomes.</b></p> <ol style="list-style-type: none"> <li>1. Structured Literacy Programme</li> <li>2. Teacher Aide Support</li> <li>3. Teacher support for one hour per day</li> <li>4. Teaching Sprints PD for teachers</li> </ol>	<p><b>Year 3/4 Reading</b> At or Above = 85% Below or Well Below = 15%</p> <p><b>Year 3/4 Writing</b> At or Above = 80% Below or Well Below = 20%</p>	<p><b>Year 3/4 Literacy</b></p> <p><b>Reading</b> At or Above = 85% Below or Well Below = 15%</p> <p><b>Writing</b> At or Above = 76% Below or Well Below = 24%</p>	<p>The structured literacy programme did not extend into the middle syndicate as planned. Small class sizes had little overall impact either on results.</p> <p>We did find a significant difference between the Year 4 and Year 3 results. The Year 4 students ended the year on par with their peers at 90% at or above. This means that the Year 3 students have gone down but this is due to new students entering the data from the start of the year goals.</p>
<p><b>Recommendation for 2022</b> – Year 4 Literacy. Provide additional literacy support especially in writing for Year 4 where we have 13 boys who are below or well below.</p>			





## **Kiwisport Statement**

Kiwisport is a Government funding initiative to support students' participation in organised sports.

The funding received was spent on sports equipment and swimming lessons.

**Beth Downie**

Principal

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**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We follow our equal employment opportunities policy.
How do you practise impartial selection of suitably qualified persons for appointment?	The appointments committee follow the equal opportunities policy when recruiting a new staff member.
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	We hold a whanau hui annually to hear the aspirations of our Māori families and their desires for their tamariki. Our kapa haka tutor is Māori and helps us engage with iwi and mana whenua and our Māori families
How have you enhanced the abilities of individual employees?	We have a detailed PLD plan for all staff including support staff. External opportunities for PLD are made available for all kaiako and kaiwhina. Staff are encouraged to take part in external PLD.
How are you recognising the employment requirements of women?	All staff except 2 are women.



How are you recognising the employment requirements of persons with disabilities?	We ensure our staff have equal access to all opportunities.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities(EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Y	
Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		
Does your EEO programme/policy set priorities and objectives?		