

KATIKATI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Katikati Primary School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1765

Principal: Andrea Nicholson

School Address: Beach Road, Katikati 3129

School Postal Address: Beach Road, Katikati 3129

School Phone: 07 549 0105

School Email: admin@katikati.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Mrs Andrea Nicholson	Principal	ex Officio	
Mr Roy Nathan	Chair Person	Elected	September 2022
Mr Luke Clark	Treasurer	Elected	September 2022
Mr Richard Kedian	Property	Elected	September 2022
Ms Kataraina Pewhairangi	Personel	Elected	September 2022
Ms Melanie Breitenbach	Teacher Rep	Elected	September 2022

Accountant / Service Provider: Katikati Chartered Accountants Limited

Katikati Primary School

Statement of Responsibility

For the year ended 31 December 2021

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

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

ROY TAUTAHU NATHAN
Full Name of Presiding Member


Signature of Presiding Member

25/05/2022
Date:

ANDREA JAYNE NICHOLSON
Full Name of Principal

AJNicholson
Signature of Principal

25/05/22
Date:

Katikati Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	\$
Revenue				
Government Grants	2	4,051,215	3,118,921	4,209,502
Locally Raised Funds	3	170,827	155,950	245,386
Interest Earned		2,700	8,000	6,108
Transport	23	-	-	-
		<hr/>	<hr/>	<hr/>
		4,224,742	3,282,871	4,460,996
Expenses				
Locally Raised Funds	3	16,631	5,500	26,761
Learning Resources	4	3,033,155	2,835,200	3,047,725
Administration	5	209,723	307,300	199,594
Finance		9,061	-	14,083
Property	6	765,333	254,800	905,569
Depreciation	11	78,576	73,000	84,576
Loss on Disposal of Property, Plant and Equipment		-	-	942
		<hr/>	<hr/>	<hr/>
		4,112,479	3,475,800	4,279,250
Net Surplus / (Deficit) for the year		112,263	(192,929)	181,746
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		112,263	(192,929)	181,746

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

Katikati Primary School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Actual	Budget (Unaudited)	Actual
Notes	2021	2021	2020
	\$	\$	\$
Balance at 1 January	838,267	838,267	656,521
Total comprehensive revenue and expense for the year	112,263	(192,929)	181,746
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	8,889	-	-
Equity at 31 December	959,419	645,338	838,267
Retained Earnings	959,419	645,338	838,267
Equity at 31 December	959,419	645,338	838,267

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.

Katikati Primary School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	321,205	90,338	79,971
Accounts Receivable	8	243,680	160,000	215,315
GST Receivable		4,435	-	11,124
Prepayments		5,585	-	-
Inventories	9	3,780	2,000	1,689
Investments	10	321,551	320,000	319,008
Funds Receivable for Capital Works Projects	17	-	31,000	30,981
		<u>900,237</u>	<u>603,338</u>	<u>658,090</u>
Current Liabilities				
Accounts Payable	12	236,504	216,000	216,367
Revenue Received in Advance	13	15,000	-	-
Provision for Cyclical Maintenance	14	17,867	14,000	14,019
Finance Lease Liability - Current Portion	16	30,320	33,000	33,252
Funds held for Capital Works Projects	17	72,590	-	-
		<u>372,280</u>	<u>263,000</u>	<u>263,638</u>
Working Capital Surplus/(Deficit)		527,957	340,338	394,452
Non-current Assets				
Property, Plant and Equipment	11	476,446	380,000	518,818
		<u>476,446</u>	<u>380,000</u>	<u>518,818</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	15,134	23,000	22,573
Finance Lease Liability	16	29,851	52,000	52,430
		<u>44,984</u>	<u>75,000</u>	<u>75,003</u>
Net Assets		<u>959,419</u>	<u>645,338</u>	<u>838,267</u>
Equity		<u>959,419</u>	<u>645,338</u>	<u>838,267</u>

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

Katikati Primary School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,195,889	1,068,921	1,187,286
Locally Raised Funds		165,364	155,950	166,812
Hostel		-	-	-
Goods and Services Tax (net)		6,689	-	(944)
Payments to Employees		(662,593)	(724,500)	(640,035)
Payments to Suppliers		(507,955)	(633,300)	(478,089)
Cyclical Maintenance Payments in the year		-	-	(53,982)
Interest Paid		(9,061)	-	(14,083)
Interest Received		2,700	8,000	6,108
Net cash from / (to) the Operating Activities		191,033	(124,929)	173,073
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(942)
Purchase of PPE (and Intangibles)		(24,896)	(68,000)	(199,799)
Purchase of Investments		(2,543)	-	(7,549)
Net cash from / (to) the Investing Activities		(27,439)	(68,000)	(208,291)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,889	-	-
Finance Lease Payments		(34,820)	-	(39,028)
Painting contract payments		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		103,571	-	44,792
Net cash from Financing Activities		77,640	-	5,764
Net increase/(decrease) in cash and cash equivalents		241,234	(192,929)	(29,455)
Cash and cash equivalents at the beginning of the year	7	79,971	283,267	109,426
Cash and cash equivalents at the end of the year	7	321,205	90,338	79,971

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

Katikati Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Katikati 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery. 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.

j) 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.

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

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

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational grants	956,377	736,421	909,475
Teachers' salaries grants	2,351,829	2,050,000	2,360,414
Use of Land and Buildings grants	503,216	-	661,343
Resource teachers learning and behaviour grants	239,793	332,500	278,270
Other MoE Grants	-	-	-
Other government grants	-	-	-
	4,051,215	3,118,921	4,209,502

The school has opted in to the donations scheme for this year. Total amount received was \$79,650.00

Other MOE Grants total includes additional COVID-19 funding totalling \$27,791.00 for the year ended 31 December 2021.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	19,987	7,000	23,229
Curriculum related Activities - Purchase of goods and services	14,557	-	36,137
Fees for Extra Curricular Activities	67,537	48,000	23,524
Trading	3,361	1,500	15,969
Fundraising & Community Grants	61,903	95,450	144,047
Other Revenue	3,482	4,000	2,480
	170,827	155,950	245,386
Expenses			
Extra Curricular Activities Costs	12,139	1,500	12,175
Trading	4,492	4,000	14,586
	16,631	5,500	26,761
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	154,196	150,450	218,625

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	154,988	179,800	184,473
Information and Communication Technology	2,838	3,000	3,942
Library Resources	1,413	2,400	4,749
Employee Benefits - Salaries	2,841,241	2,598,000	2,836,049
Staff Development	32,675	52,000	18,512
	3,033,155	2,835,200	3,047,725

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,890	6,500	5,200
Board Fees	3,244	4,500	4,087
Board Expenses	849	1,200	2,077
Intervention Costs & Expenses	281	1,000	459
Communication	2,964	3,000	2,818
Consumables	10,518	14,100	9,223
Operating Lease	2,620	49,900	2,974
Other	59,202	104,700	48,503
Employee Benefits - Salaries	101,644	101,000	96,148
Insurance	6,449	3,000	10,461
Service Providers, Contractors and Consultancy	15,062	18,400	17,644
	<u>209,723</u>	<u>307,300</u>	<u>199,594</u>

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	846	1,000	4,471
Consultancy and Contract Services	57,978	57,200	56,185
Cyclical Maintenance Provision	11,808	-	13,272
Grounds	2,910	2,800	939
Heat, Light and Water	31,598	36,700	36,664
Rates	16,641	16,000	17,224
Repairs and Maintenance	55,227	57,400	39,991
Use of Land and Buildings	503,216	-	661,343
Security	7,315	8,200	4,850
Employee Benefits - Salaries	77,794	75,500	70,630
	<u>765,333</u>	<u>254,800</u>	<u>905,569</u>

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

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	10,244	5,000	5,780
Bank Call Account	310,961	85,338	74,191
Cash and cash equivalents for Cash Flow Statement	<u>321,205</u>	<u>90,338</u>	<u>79,971</u>

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

Of the \$321,205 Cash and Cash Equivalents, \$15,000 of grant funding is held by the School as at 31 December 2021. \$72,590 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 2021 on Crown owned school buildings.

8. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	800	500	388
Share of Katikati Transport Network Group Surplus	59,523	-	39,274
Interest Receivable	333	500	532
Teacher Salaries Grant Receivable	183,023	159,000	175,121
	<u>243,680</u>	<u>160,000</u>	<u>215,315</u>
Receivables from Exchange Transactions	60,657	1,000	40,194
Receivables from Non-Exchange Transactions	183,023	159,000	175,121
	<u>243,680</u>	<u>160,000</u>	<u>215,315</u>

9. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	3,780	2,000	1,689
	<u>3,780</u>	<u>2,000</u>	<u>1,689</u>

10. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	321,551	320,000	319,008

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	256,283	-	-	-	(20,481)	235,802
Furniture and Equipment	139,136	6,038	-	-	(22,544)	122,630
Information and Communication Technology	40,745	19,539	-	-	(457)	59,827
Leased Assets	67,398	9,309	-	-	(32,254)	44,453
Library Resources	15,256	2,468	(1,150)	-	(2,839)	13,735
Balance at 31 December 2021	518,818	37,354	(1,150)	-	(78,576)	476,446

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2021	\$	\$	\$
Buildings	535,629	(299,827)	235,802
Furniture and Equipment	757,657	(635,027)	122,629
Information and Communication Technology	132,316	(72,489)	59,827
Leased Assets	302,254	(257,801)	44,453
Library Resources	53,542	(39,807)	13,735
Balance at 31 December 2021	1,781,398	(1,304,951)	476,446

The carrying value of assets held under a finance lease is \$44,453.20, (2020: \$67,398).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	152,050	123,837	-	-	(19,604)	256,283
Furniture and Equipment	125,822	34,920	-	-	(21,606)	139,136
Information and Communication Technology	1,950	40,745	(942)	-	(1,008)	40,745
Leased Assets	94,711	12,528	-	-	(39,841)	67,398
Library Resources	16,533	3,601	(2,361)	-	(2,517)	15,256
Balance at 31 December 2020	391,066	215,632	(3,303)	-	(84,576)	518,818

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	535,629	(279,346)	256,283
Furniture and Equipment	766,524	(627,388)	139,136
Information and Communication Technology	112,777	(72,032)	40,745
Leased Assets	292,945	(225,547)	67,398
Library Resources	54,249	(38,994)	15,256
Balance at 31 December 2020	1,762,125	(1,243,307)	518,818

12. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	24,893	24,000	18,915
Employee Entitlements - Salaries	183,023	170,000	175,121
Employee Entitlements - Leave Accrual	28,588	22,000	22,331
	<u>236,504</u>	<u>216,000</u>	<u>216,367</u>
Payables for Exchange Transactions	236,504	216,000	216,367
	<u>236,504</u>	<u>216,000</u>	<u>216,367</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
		(Unaudited)	
Sport Bay of Plenty Funding	15,000	-	-
	<u>15,000</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	36,592	77,000	77,302
Increase/ (decrease) to the Provision During the Year	(3,591)	(40,000)	(40,710)
Provision at the End of the Year	<u>33,001</u>	<u>37,000</u>	<u>36,592</u>
Cyclical Maintenance - Current	17,867	14,000	14,019
Cyclical Maintenance - Term	15,134	23,000	22,573
	<u>33,001</u>	<u>37,000</u>	<u>36,592</u>

15. Painting Contract Liability

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	-	-	-
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings with 2 blocks painted and paid for in the year they are completed. This explains why there is no liability at year end. The total commitment as at 31/12/2021 was \$44,690 (2020: \$63,211)

16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	30,320	33,000	33,252
Later than One Year and no Later than Five Years	29,851	52,000	52,430
Later than Five Years	-	-	-
	<u>60,171</u>	<u>85,000</u>	<u>85,682</u>

17. Funds Held for Capital Works Projects

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

	2021	Opening Receipts		Payments	BOT Contributions	Closing Balances
	\$	\$	\$	\$	\$	\$
10YP	<i>completed</i>	-	-	-	-	-
Canopies P&N Block Rooms 20-22	<i>completed</i>	(3,558)	-	(913)	420	(4,051)
Hall	<i>completed</i>	9,242	-	(6,128)	-	3,115
C Block ILE Project	<i>completed</i>	(33,855)	-	(417)	-	(34,272)
Underfloor Insulation Works	<i>completed</i>	(617)	-	-	617	(0)
Admin Carpet	<i>completed</i>	-	-	-	-	-
Room 15 Carpet & D Block Lights	<i>completed</i>	-	-	-	-	-
Rooms 12, 13, 14 Heat Pumps	<i>completed</i>	-	-	-	-	-
Admin Block Windows	<i>completed</i>	-	30,000	(24,626)	-	5,374
Junior Playground	<i>completed</i>	-	107,582	(103,795)	-	3,787
Hall Deck Replacement & Paving	<i>completed</i>	-	109,196	(109,196)	-	-
B, G Roof Replacement	<i>in progress</i>	(2,193)	81,000	-	-	78,808
Caretakers Shed	<i>in progress</i>	-	75,072	(48,692)	-	26,380
Barrier Arm	<i>in progress</i>	-	-	(6,550)	-	(6,550)
Totals		<u>(30,981)</u>	<u>402,850</u>	<u>(300,316)</u>	<u>1,037</u>	<u>72,590</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	72,590
Funds Due from the Ministry of Education	-
	<u>72,590</u>

	2020	Opening Receipts		Payments	BOT Contributions	Closing Balances
	\$	\$	\$	\$	\$	\$
10YP	<i>completed</i>	(2,680)	-	-	2,680	-
Canopies P&N Block Rooms 20-22	<i>in progress</i>	(8,944)	61,200	(55,814)	-	(3,558)
Hall	<i>in progress</i>	(23,264)	151,200	(118,694)	-	9,242
C Block ILE Project	<i>in progress</i>	(40,885)	340,340	(333,309)	-	(33,854)
Underfloor Insulation Works	<i>completed</i>	-	19,336	(19,953)	-	(617)
Admin Carpet	<i>completed</i>	-	34,098	(34,098)	-	(0)
Room 15 Carpet & D Block Lights	<i>completed</i>	-	13,165	(13,666)	501	(0)
Rooms 12, 13, 14 Heat Pumps	<i>completed</i>	-	16,200	(16,200)	-	-
B, G Roof Replacement	<i>in progress</i>	-	-	(2,193)	-	(2,193)
Totals		<u>(75,773)</u>	<u>635,539</u>	<u>(593,928)</u>	<u>3,181</u>	<u>(30,981)</u>

Represented by:

Funds Due from the Ministry of Education	(30,981)
	<u>30,981</u>

18. 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.

19. Remuneration

Key management personnel compensation

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

	2021	2020
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,100.00	4,086.90
<i>Leadership Team</i>		
Remuneration	470,141.74	463,027.96
Full-time equivalent members	3.80	4.00
Total key management personnel remuneration	<u>473,241.74</u>	<u>467,114.86</u>
Total full-time equivalent personnel	<u>3.85</u>	<u>4.07</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

There are five members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has no Finance members and no Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100-110	1.00	2.00
110-120	1.00	-
	<u>2.00</u>	<u>2.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

There were no capital commitments as at 31 December 2021

(Capital commitments at 31 December 2020: \$0)

(b) Operating Commitments

Apart from the commitment disclosed in Note 15, there were no operating commitments as at 31 December 2021

(Operating commitments at 31 December 2020: \$0)

23. Share of Katikati Transport Network

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Opening Balance	39,274	-	3,137
Payment made/(Payout Received)	-	-	-
Prior year income not recorded	-	-	21,724
Share of MOE Transport Grant	176,128	170,000	169,624
Less: Share of Transport Network Expenses	(155,675)	(155,000)	(155,211)
Balance Held by Transport Network	<u>59,727</u>	<u>15,000</u>	<u>39,274</u>

24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	321,205	90,338	79,971
Receivables	218,762	160,000	215,315
Investments - Term Deposits	321,551	320,000	319,008
Total Financial assets measured at amortised cost	<u>861,518</u>	<u>570,338</u>	<u>614,294</u>

Financial liabilities measured at amortised cost

Payables	217,278	216,000	216,367
Finance Leases	60,171	85,000	85,682
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>277,449</u>	<u>301,000</u>	<u>302,049</u>

25. Events After Balance Date

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

26. Comparatives

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

Independent Auditor's Report

To the Readers of Katikati Primary School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Katikati Primary School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) 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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

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

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

Basis for our opinion

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

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

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

ACCOUNTANTS & ADVISORS

The Collective
145 Seventeenth Avenue
Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
williambuck.com

William Buck Audit (NZ) Limited

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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 23 to 29, 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.

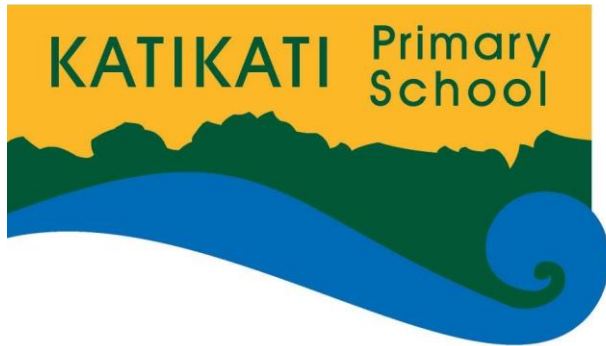
Independence

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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand



Analysis of Variance 2021

School Number 1765

ANALYSIS OF VARIANCE FOR 2021

The strategic aim for each of our 2021 targets was to improve children’s learning and achievement.

<p align="center">READING TARGET</p> <p align="center">By the end of 2021 our aim was:</p>	<p align="center">OUTCOME</p>	<p align="center">ACTIONS</p>	<p align="center">EVALUATION/ WHERE TO NEXT</p>
<p>By the end of 2021 we will increase the number of children in Year 2 who have completed Level 1 by the end of the year from 66% to 70%.</p> <p>Baseline Data In Year 2 at the end of 2020, 66% of children had completed Level 1 of the curriculum in Reading.</p>	<p>We almost met this goal increasing our percentage from 66% to 69%. The disruptions due to Covid slowed progress for some children so we were very pleased to get so close to our target.</p>	<ul style="list-style-type: none"> ◆ 0.5 Reading Recovery to be provided. ◆ Targeted assessments to be continued. ◆ Reading will be taken daily by class teachers. ◆ Professional conversations will be held at team, appraisal and staff meeting times based on teaching practice and data. ◆ Target students identified and monitored. 	<ul style="list-style-type: none"> ◆ Our Reading Recovery students made significant gains in their learning. Reading Recovery will be provided at 0.6 FTTE in 2022. ◆ On-going assessments have enabled teachers to identify needs and target teaching. This data has also been used by the SLT to track at risk children and monitor their access to specialist programmes/ interventions. This will be continued in order to track those children and their progress ◆ This regular input is invaluable in the early years, especially for those children who get limited support at home. ◆ Collaboration of this type has kept the focus on the charter goals and enabled us to use our joint expertise to move children forward. In 2022 we will continue to focus on acceleration of progress. ◆ Tracking of target students/priority learners has helped to focus teachers’ attention on these students and has also enabled valuable information to be fed back to our special needs department. This will continue to be a focus for 2022.

		<ul style="list-style-type: none"> ◆ Phonics programme to be provided in class. ◆ SENCO to track progress and to adapt specialist programmes like Reading Eggs to meet needs. ◆ Whole school and individual professional learning programmes undertaken. ◆ Team leaders and Unit Holders to lead teaching as inquiry meetings focused on moving target children/priority learners. ◆ Appraisal goals based around classroom data targets. ◆ Volunteer Reading Programme to assist with Reading mileage. ◆ Ready for Learning Programme. ◆ ELA trained TAs to run ESOL programmes under the guidance of our special needs teacher. 	<ul style="list-style-type: none"> ◆ The phonics programme has been very important for building reading skills. It will be continued with a major focus in Years 0-4. New teachers to the school in Team 1 and 2 will be trained. ◆ We will continue to increase our use of Reading Eggs as the children are able to use this programme with greater independence than other programmes we have trialled and with very positive outcomes. ◆ In conjunction with the whole school Literacy PD, reading PLD will be undertaken where appropriate. ◆ Both the team leaders and the Literacy unit holders have led collaborative meetings to move children forward. This will continue in 2022. ◆ This practice is well engrained at the school and maintains focus on our charter goals. This will continue in 2022. ◆ This had to be put on hold during Covid. We hope that we can reintroduce this in 2022. ◆ Ready for Learning programme continued to be used in Rooms 1 & 2 and this will continue into 2022. ◆ This will continue for our ESOL students.
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WRITING TARGET	OUTCOME	ACTIONS	EVALUATION/ WHERE TO NEXT
<p>By the end of 2021 our aim was:</p> <p>By the end of 2021 we will increase the percentage of Year 4 children writing at expected level or above from 59% to 65%.</p> <p>Baseline Data At the end of 2020 59% of our Year 3 children were working at their expected curriculum level or above. Our aim is to increase this to 65% by the end of 2021. As 10% of our focus group are Maori, engagement and achievement for our Maori students will be a focus for the year.</p>	<p>We made progress towards this goal with 61% of children working at their expected level for Writing by the end of the year. The disruptions caused by Covid interrupted classroom programmes and the professional learning we had planned for the year. This area of the curriculum remains a priority for 2022 with MOE funded PLD hours being utilised.</p>	<ul style="list-style-type: none"> ◆ Phonics to be continued in Years 0 – 4. ◆ Writing will be taken daily, recognising the importance of writing mileage. ◆ Children to be provided with a wide range of experiences to write about. ◆ Teachers to use their collaborative expertise to review children’s work, identify areas of need and develop strategies to move children forward. ◆ Target children/priority learners will be identified and monitored through the appraisal process. ◆ Writing sample data will be used to identify areas of need. This will feed into professional development schedules and moderation practices. 	<ul style="list-style-type: none"> ◆ The phonics programme continues to help children who have spelling issues and has proved valuable. ◆ Daily writing is helping many children to develop in confidence. Our next step now is to continue to identify ways in which to engage our reluctant writers. ◆ Through schoolwide PLD staff will be able to share good practice to engage writers. ◆ Time has been put aside during our meeting schedules to enable collaboration. The Literacy unit holders have set up digital folders to share good models for writing. ◆ Tracking of target students each term has helped to focus teachers’ attention on these students and has also enabled valuable information to be fed back to our special needs department. This will continue in 2022. ◆ Moderation will occur in and across teams to ensure consistency.

MATHS TARGET By the end of 2021 our aim was:	OUTCOME	ACTIONS	EVALUATION/ WHERE TO NEXT
<p>By the end of 2021 the percentage of Year 5 children having completed Level 3 of the curriculum will increase from 12% to 22%.</p> <p>Baseline Data At the end of 2020, 12% of our Year 5 children had already completed curriculum level 3 for Maths. We want to accelerate the progress of this cohort further so that 22% of children will have completed Level 3 and be working above curriculum expectations by the end of Year 6.</p>	<p>This goal was almost met with 20% of children working above their expected level for Maths by the end of the year. (The two percent equates to only two children who didn't quite reach our target). This target was set very high and we are very pleased with the percentage of children we have working above expected level.</p>	<ul style="list-style-type: none"> ◆ Teachers continued to use Maths Whizz as a support programme for the teaching and learning of Maths. Staff will be expected to improve their knowledge and expertise through free webinars. ◆ Numicon was introduced to Team 1. ◆ The unit holder(s) for Maths will continue to provide PD at team and staff meetings, when appropriate. ◆ Teachers will use their collaborative expertise to review children's work, identify areas of need and develop strategies to move children forward. ◆ Cross grouping will occur as required. ◆ Targeted children will be identified and tracked through the appraisal process and Maths Whizz. 	<ul style="list-style-type: none"> ◆ Team 3 will change to the Mathletics programme in 2022 and this will continue to be a part of Team meetings in Y5/6 to ensure positive outcomes for the children. ◆ Numicon PD will continue for Team 1 in 2022 and its effectiveness will be evaluated towards the end of the year. ◆ The unit holder will continue to support the Team Leaders to provide the necessary PD for the teams. ◆ Using collaborative expertise we have been able to keep improving practice ◆ Whilst we recognize that groupings in Maths need to be flexible and fluid, we are restricted with Covid. We will use both ability and mixed ability groupings again in classes and pods whenever possible. ◆ Having staff come together to discuss the target children at appraisal times has enabled us to use collective expertise to move them forward. Mathletics and Numicon assessments will also be used to track progress.

		<ul style="list-style-type: none"> ◆ A focus will be placed on Maths problem solving and Maths inquiries. Mixed ability grouping will be encouraged for this. ◆ Professional conversations will be undertaken at team, appraisal and staff meeting times, based on teaching practice, data collection and assessment. ◆ Team leaders will ensure that their team members have the content knowledge they need for this level and will oversee Maths planning. ◆ Cross curriculum links will be made to solve real life problems. ◆ ICT will be used to support and enhance learning. 	<ul style="list-style-type: none"> ◆ This has been very effective in ensuring coverage of the curriculum, particularly with the strands. ◆ Higher engagement has been observed where teachers make the Maths relevant and real. Staff will continue to share good practice. Ongoing analysis of the PAT results, Numicon and Mathematics data, will ensure there is targeted teaching and learning happening. ◆ Team Leaders along with the support of the Unit Holders, will continue to oversee planning and check for coverage and consistency. ◆ Higher motivation has been observed when maths is taught in a cross curricular context. This will continue in 2022. ◆ Staff will continue to use different maths programmes to motivate and encourage learning.
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Kiwisport

In 2021, the school received total Kiwisport funding of \$7382.30. The funding was spent on paying for a Sport's Co-ordinator for the school. Through the work of the Sport's Co-ordinator we had in excess of 250 children taking part in a wide variety of sports teams. Every child at the school also had the opportunity to take part in an off-site cross- country competition, athletics and swimming sports. Students who qualified took part in cluster and regional sporting events Covid permitting.