

KORAUNUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2100

Principal: David Lamont

School Address: 17 Kairimu Street, Stokes Valley

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Accountant / Service Provider:

Education Services
Dedicated to your school

KORAUNUI SCHOOL

Annual Report - For the year ended 31 December 2021

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Koraunui School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Spencer Hess
Full Name of Presiding Member

David Peter Lamont
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

28/09/2022
Date:

28/09/2022
Date:

Koraunui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,716,872	2,801,605	2,688,596
Locally Raised Funds	3	274,845	201,100	178,374
Interest Income		170	400	1,849
		<u>2,991,887</u>	<u>3,003,105</u>	<u>2,868,819</u>
Expenses				
Locally Raised Funds	3	134,492	90,200	124,174
Learning Resources	4	2,082,377	2,172,867	2,048,889
Administration	5	296,877	138,879	162,4
Finance		1,773	3,209	2,04
Property	6	474,997	566,214	536,499
Depreciation	10	31,054	31,736	31,736
Loss on Disposal of Property, Plant and Equipment		943	-	-
		<u>3,022,513</u>	<u>3,003,105</u>	<u>2,905,756</u>
Net Surplus / (Deficit) for the year		(30,626)	-	(36,937)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(30,626)</u>	<u>-</u>	<u>(36,937)</u>

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

Koraunui School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Equity at 1 January	27,381	61,808	64,318
Total comprehensive revenue and expense for the year	(30,626)	-	(36,937)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	8,684	-	-
Carried Forward	(902)	-	-
Equity at 31 December	4,537	61,808	27,381
Retained Earnings	4,537	61,808	27,381
Equity at 31 December	4,537	61,808	27,381

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.

Koraunui School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	188,450	189,582	129,152
Accounts Receivable	8	123,752	103,731	102,404
GST Receivable		-	-	4,462
Prepayments		5,615	5,210	4,438
Inventories	9	1,512	703	1,074
Funds owed for Capital Works Projects	15	-	-	10,873
		<u>319,329</u>	<u>299,226</u>	<u>252,403</u>
Current Liabilities				
GST Payable		13,686	5,050	-
Accounts Payable	11	148,465	164,858	208,6
Revenue Received in Advance	12	16,463	32,520	25,568
Provision for Cyclical Maintenance	13	17,190	56,610	-
Finance Lease Liability	14	8,847	11,570	11,930
Funds held for Capital Works Projects	15	158,799	-	-
		<u>363,450</u>	<u>270,608</u>	<u>246,122</u>
Working Capital Surplus/(Deficit)		(44,121)	28,618	6,281
Non-current Assets				
Property, Plant and Equipment	10	104,687	65,536	86,625
		<u>104,687</u>	<u>65,536</u>	<u>86,625</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	53,020	19,110	55,583
Finance Lease Liability	14	3,009	13,236	9,942
		<u>56,029</u>	<u>32,346</u>	<u>65,525</u>
Net Assets		<u>4,537</u>	<u>61,808</u>	<u>27,381</u>
Equity		<u>4,537</u>	<u>61,808</u>	<u>27,381</u>

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

Koraunui School
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		918,528	942,083	844,526
Locally Raised Funds		251,678	84,600	171,362
Goods and Services Tax (net)		18,148	-	(9,512)
Payments to Employees		(836,927)	(787,088)	(749,025)
Payments to Suppliers		(362,473)	(185,766)	(323,343)
Interest Paid		(1,773)	(3,209)	(2,041)
Interest Received		170	400	1,890
Net cash from/(to) Operating Activities		(12,649)	51,020	(66,143)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(36,404)	(7,000)	(5,576)
Net cash from/(to) Investing Activities		(36,404)	(7,000)	(5,576)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,684	-	-
Owners Contributions		(902)	-	-
Finance Lease Payments		(9,071)	(15,845)	(9,738)
Funds Administered on Behalf of Third Parties		109,640	-	49,202
Net cash from/(to) Financing Activities		108,351	(15,845)	39,464
Net increase/(decrease) in cash and cash equivalents		59,298	28,175	(32,255)
Cash and cash equivalents at the beginning of the year	7	129,152	161,407	161,407
Cash and cash equivalents at the end of the year	7	188,450	189,582	129,152

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.

Koraunui School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	20 - 50 years
Furniture and Equipment	10 - 15 years
Information and Communication Technology	5 years
Library Resources	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	563,185	620,184	611,866
Teachers' Salaries Grants	1,324,920	1,450,708	1,408,235
Use of Land and Buildings Grants	289,461	408,814	428,848
Other MoE Grants	397,021	213,044	237,059
Other Government Grants	142,285	108,855	2,588
	2,716,872	2,801,605	2,688,596

The school has opted in to the donations scheme for this year. Total amount received was \$36,000.

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	51,080	22,000	21,241
Fees for Extra Curricular Activities	69,878	41,600	32,096
Trading	4,390	4,000	4,206
Fundraising & Community Grants	11,739	21,000	8,805
Kcc Before/after/holiday	137,758	112,500	112,026
	274,845	201,100	178,374
Expenses			
Extra Curricular Activities Costs	8,851	-	8,102
Trading	3,616	6,000	8,107
Kcc Before/after/holiday	122,025	84,200	107,965
	134,492	90,200	124,174
Surplus for the year Locally raised funds	140,353	110,900	54,200

Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	37,975	42,104	36,689
Library Resources	1,630	2,000	2,003
Employee Benefits - Salaries	1,992,354	2,064,763	1,961,444
Staff Development	11,220	19,300	11,544
Information And Communication Technology	37,183	38,700	32,220
Prime Minister's Award	2,015	6,000	4,989
	2,082,377	2,172,867	2,048,889

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,723	6,146	5,846
Board Fees	2,030	4,500	2,665
Board Expenses	3,599	3,200	2,483
Communication	1,401	3,000	4,306
Consumables	2,620	3,500	4,466
Other	10,087	11,400	10,378
Employee Benefits - Salaries	98,040	89,033	115,247
Insurance	11,538	6,100	5,026
Service Providers, Contractors and Consultancy	12,120	12,000	12,000
Healthy School Lunch Programme	148,719	-	-
	296,877	138,879	162,417

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	9,824	8,000	10,346
Cyclical Maintenance Provision	30,227	14,300	(20,727)
Grounds	2,322	4,500	1,346
Heat, Light and Water	25,142	20,300	14,991
Rates	1,717	5,500	3,376
Repairs and Maintenance	17,875	12,000	11,482
Use of Land and Buildings	289,461	408,814	428,848
Security	2,414	2,000	1,863
Employee Benefits - Salaries	92,978	84,000	82,639
Consultancy And Contract Services	3,037	6,800	2,335
	474,997	566,214	536,499

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 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	188,450	189,582	129,152
Cash and cash equivalents for Statement of Cash Flows	188,450	189,582	129,152

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

Of the \$188,450 Cash and Cash Equivalents, \$158,799 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	13,598	1,008	816
Interest Receivable	-	41	-
Teacher Salaries Grant Receivable	110,154	102,682	101,588
	<u>123,752</u>	<u>103,731</u>	<u>102,404</u>
Receivables from Exchange Transactions	13,598	1,049	816
Receivables from Non-Exchange Transactions	110,154	102,682	101,588
	<u>123,752</u>	<u>103,731</u>	<u>102,404</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,512	703	1,074
	<u>1,512</u>	<u>703</u>	<u>1,074</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	29,315	-	-	-	(2,993)	26,322
Furniture and Equipment	18,589	4,096	(460)	-	(5,716)	16,509
Information and Communication Technolog	13,177	42,587	(483)	-	(10,452)	44,829
Leased Assets	22,542	2,477	-	-	(11,289)	13,728
Library Resources	3,002	901	-	-	(604)	3,299
Balance at 31 December 2021	<u>86,625</u>	<u>50,061</u>	<u>(943)</u>	<u>-</u>	<u>(31,054)</u>	<u>104,687</u>

The net carrying value of equipment held under a finance lease is \$13,728 (2020: \$22,542)

The fixed assets had a re-classification of two assets. This is from Information and Communication Technology to Leased Assets, and Textbooks to Library Resources, the overall fixed asset closing balance has not changed.

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	87,539	(61,217)	26,322	118,184	(88,869)	29,315
Furniture and Equipment	239,453	(222,944)	16,509	267,985	(249,396)	18,589
Information and Communication Technolog	179,911	(135,082)	44,829	139,553	(126,376)	13,177
Leased Assets	38,778	(25,050)	13,728	41,959	(19,417)	22,542
Library Resources	33,289	(29,990)	3,299	32,389	(29,387)	3,002
Balance at 31 December	<u>578,970</u>	<u>(474,283)</u>	<u>104,687</u>	<u>600,070</u>	<u>(513,445)</u>	<u>86,625</u>

11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	12,836	35,339	82,514
Accruals	4,034	5,676	3,508
Employee Entitlements - Salaries	110,154	102,682	101,588
Employee Entitlements - Leave Accrual	21,441	21,161	21,014
	148,465	164,858	208,624
Payables for Exchange Transactions	148,465	164,858	208,624
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	148,465	164,858	208,624

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue Rec In Adv	-	32,520	-
Funds Held In Advance	16,463	-	25,568
	16,463	32,520	25,568

13. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	55,583	61,420	89,510
Increase to the Provision During the Year	11,530	14,300	12,361
Adjustment to the Provision	18,697	-	(33,088)
Use of the Provision During the Year	(15,600)	-	(13,200)
Provision at the End of the Year	70,210	75,720	55,583
Cyclical Maintenance - Current	17,190	56,610	-
Cyclical Maintenance - Term	53,020	19,110	55,583
	70,210	75,720	55,583

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	9,593	11,570	13,556
Later than One Year and no Later than Five Years	3,125	13,236	10,595
Future finance charges	(862)	-	(2,279)
	<u>11,856</u>	<u>24,806</u>	<u>21,872</u>

Represented by

Finance lease liability - Current	8,847	11,570	11,930
Finance lease liability - Term	3,009	13,236	9,942
	<u>11,856</u>	<u>24,806</u>	<u>21,872</u>

15. Funds Held (Owed) for Capital Works Projects

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

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flood Damage -March 2019		(976)	-	-	-	(976)
Special Needs Modifications		(6,337)	6,337	-	-	-
Investigation Repairs Water Supply		(8,378)	8,378	-	-	-
Flood Damage -Dec 2019		2,928	(2,928)	-	-	-
School Pool Project		1,890	3,506	(5,396)	-	-
Asbestos Removal & Demolition		-	6,439	(16,054)	-	(9,615)
Roof Replacement		-	29,444	(30,315)	-	(871)
Drain Investigation		-	-	(3,300)	-	(3,300)
Pool Changing Room		-	-	(34,678)	-	(34,678)
LSC -Office		-	74,250	(3,000)	-	71,250
Playground Project		-	55,728	(19,990)	-	35,738
AMS Combined QLS -Classroom Upgrad	2: AMS	-	44,896	-	-	44,896
SIP 7: Replace Ancillary Building		-	56,355	-	-	56,355
Totals		<u>(10,873)</u>	<u>282,405</u>	<u>(112,733)</u>	<u>-</u>	<u>158,799</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	208,239
Funds Due from the Ministry of Education	(49,440)
	<u>158,799</u>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flood Damage -March 2019		(976)	-	-	-	(976)
Special Needs Modifications		-	35,000	(41,337)	-	(6,337)
Investigation Repairs Water Supply		(2,928)	-	(5,450)	-	(8,378)
Flood Damage -Dec 2019		(3,291)	9,576	(3,357)	-	2,928
Replacement Door Handles & Locks		-	29,180	(29,180)	-	-
School Pool Project		-	31,824	(29,934)	-	1,890
Totals		<u>(7,195)</u>	<u>105,580</u>	<u>(109,258)</u>	<u>-</u>	<u>(10,873)</u>

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,030	2,665
<i>Leadership Team</i>		
Remuneration	538,578	649,091
Full-time equivalent members	5.00	5.89
Total key management personnel remuneration	540,608	651,756

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	150 - 160
Benefits and Other Emoluments	3 - 4	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	2.00	1.00
110 - 120	1.00	-
	3.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

\$22,093 contract for the Flood Damage -March 2019 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,118 has been received of which \$22,094 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$10,000 contract for the Asbestos Removal & Demolition as agent for the Ministry of Education. This project is fully funded by the Ministry and \$6,439 has been received of which \$16,054 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$45,442 contract for the Roof Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,444 has been received of which \$30,315 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,807 contract for the Pool Changing Room as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$34,678 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$84,375 contract for the LSC -Office as agent for the Ministry of Education. This project is fully funded by the Ministry and \$74,250 has been received of which \$3,000 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$448,955 contract for the 2: AMS Combined QLS -Classroom Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,896 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$76,845 contract for the SIP 7: Replace Ancillary Building as agent for the Ministry of Education. This project is fully funded by the Ministry and \$56,355 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$22,093 contract for the Flood Damage -March 2019 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,118 has been received of which \$22,094 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$8,378 contract for the Investigation Repairs Water Supply as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$8,378 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$6,648 contract for the Flood Damage -Dec 2019 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,576 has been received of which \$6,648 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,330 contract for the School Pool Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,824 has been received of which \$29,934 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	188,450	189,582	129,152
Receivables	123,752	103,731	102,404
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	312,202	293,313	231,556

Financial liabilities measured at amortised cost

Payables	148,465	164,858	208,624
Leases	11,856	24,806	21,872
Total Financial Liabilities Measured at Amortised Cost	160,321	189,664	230,496

22. Events After Balance Date

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

23. Comparatives

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

24. Financial difficulties support

The School is experiencing financial difficulties, at balance date the School has a working capital deficit of \$44,121. The financial difficulties have arisen mainly because the School has incurred several deficits over recent years. The School is managing this by tighter budgetary control to reduce future deficits.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

Koraunui School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Dave Lamont	Principal		
Craig Press	Parent Representative	Elected	Sep 2022
Shane Doherty	Parent Representative	Elected	Left May 2021
Chris Miller	Parent Representative	Elected	Sep 2022
Spencer Heiss	Parent Representative	Elected	Sep 2022
Amber Pacheco	Parent Representative	Elected	Started Aug 2021
Gillian McPeake	Staff Representative	Elected	Sep 2022

Koraunui School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3,144 (excluding GST). The funding was spent on sporting endeavours.



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Koraunui School (the School). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 September 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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.

Deloitte.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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.



Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand



Kiwi Sport Funding 2021

The Operations grant showed that Koraunui School received Kiwi Sport funding for the year 2020 to the amount of \$3,237.22

This funding assisted the school to access swimming lessons for all students at the school with professional instruction.

It enabled sport and sporting events to be accessed by our students that would otherwise have been outside of the schools' funding ability.

We are very grateful for this monetary assistance.

Dave Lamont

A handwritten signature in black ink, appearing to be 'Dave Lamont', is written over a horizontal line.

Principal

Koraunui School



BOARD OF TRUSTEES

2021

Analysis of Variance

School Name:	Koraurui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the progress and achievement levels for reading		
Target:	<p>Identified students working less than a year below the Year 2 End of Year Curriculum Level at the end of 2020 will be working at the expected Curriculum Level by the end of Year 3.</p> <p>Group 1 (for those working at Level 16/17, the goal is for them to be working at Level 21/22 - Gold)</p> <p>Identified students working more than a year below the Year 2 End of Year Curriculum Level at the end of 2020 will make at least 1 year's progress by the end of Year 3.</p> <p>Group 2 (for those working at Level 12-14 - Green, the goal is for them to be working at least at Level 18/19 - Turquoise).</p> <p>Group 3 (for those working below Level 9 and below, the goal is for them to be working at least at Level 12-14 - Green by the end of the year. The identified students working more than a year below the expectation will be the focus of our structured literacy approach in 2021).</p> <p><u>2021 Year 3 End of Year Data: Reading</u></p> <p>12/31 (39%) of all students in Year 3 at the end of 2021 were working at or above the expected reading curriculum level. This is an improvement on the end of 2020 where we had 17% of the same year group were working at or above the expected reading curriculum level.</p> <p><u>Gender</u></p> <p>1/3 (33%) of the students working above the expected curriculum level in reading were male and 2/3 (67%) were female.</p> <p>4/9 (44%) of the students working at the expected curriculum level in reading were male and 5/9 (55%) were female.</p> <p>4/9 (44%) of the students working below the expected curriculum level in reading were male and 5/9 (55%) were female.</p> <p>3/10 (30%) of the students working well below the expected curriculum level in reading was male and 7/10 (70%) were female.</p> <p><u>Ethnicity</u></p> <p>0/12 (0%) of students identifying as Māori were working above the expected curriculum level.</p> <p>1/12 (8%) of students identifying as Māori were working at the expected curriculum level.</p> <p>3/12 (25%) of students identifying as Māori were working below the expected curriculum level.</p> <p>8/12 (67%) of students identifying as Māori were working well below the expected curriculum level.</p> <p>0/8 (0%) of students identifying as Pasifika were working above the expected curriculum level.</p> <p>4/8 (50%) of students identifying as Pasifika were working at the expected curriculum level.</p> <p>2/8 (25%) of students identifying as Pasifika were working below the expected curriculum level.</p> <p>2/8 (25%) of students identifying as Pasifika were working well below the expected curriculum level.</p>		
Baseline Data:			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify reading levels and learning needs using a variety of assessments and the previous years progress and achievement information in Term 1.</p> <p>Specifically identify the students who make up the target groups and set up intervention sheets for each one of them. These students are working below the expected curriculum level.</p> <p>Introduce a structured literacy approach to our literacy programme. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Review our Literacy Implementation Folder. This will include a review of how we assess literacy across the school. We will explore if the PACT tool could be useful for us to use as a part of our assessment processes for literacy.</p> <p>Students next learning steps identified and planned for.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Encouraging parents to be actively involved with literacy at home, being specific about what their children's needs/gaps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach and support based on need.</p> <p>Monitor progress at the end of each term using intervention sheets and data gathering processes.</p> <p>Share information at monitoring syndicate and staff meetings throughout the year. Teacher inquiries to include the identified target students.</p>	<p>Annual Student achievement Target</p> <p>Identified students working less than a year below the Year 2 End of Year Curriculum Level at the end of 2020 will be working at the expected Curriculum Level by the end of Year 3.</p> <p>Group 1 (for those working at Level 16/17, the goal is for them to be working at Level 21/22 - Gold) identified students working more than a year below the Year 2 End of Year Curriculum Level at the end of 2020 will make at least 1 year's progress by the end of Year 3.</p> <p>Group 2 (for those working at Level 12-14 - Green, the goal is for them to be working at least at Level 18/19 - Turquoise).</p> <p>Group 3 (for those working below Level 9 and below, the goal is for them to be working at least at Level 12-14- Green by the end of the year. The identified students working more than a year below the expectation will be the focus of our structured literacy approach in 2021).</p> <p>At the end of the year 4/7 (57%) of target Group 1 had achieved the target. The remaining students all made progress with their reading, moving 3 reading levels during the year.</p> <p>At the end of the year 3/4 (75%) of target Group 2 had achieved the target. The remaining student required extra support to build a solid foundation with reading skills and made excellent progress working within the Structured Literacy approach.</p> <p>At the end of the year 3/10 (30%) of target Group 3 had achieved the target. The remaining students required extra support to build a solid foundation with reading skills and made progress working within the Structured Literacy approach.</p> <p>While our overall targets were not achieved, we saw some significant progress made with all students in these groups during the year. The Structured Literacy approach we introduced in 2021 saw a shift in teacher practice and significant changes in student engagement and progress.</p>	<p>The Structured Literacy approach we introduced in 2021 saw a shift in teacher practice and significant changes in student engagement and progress. We used this approach in the junior school and provided PLD and resources so teachers could introduce this approach in an effort to build literacy skills in the junior school.</p> <p>A variety of strategies were used throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>The children who were involved with the various interventions for reading either maintained their level of reading or made progress throughout the year. In some cases, the children made significant progress. Interventions included, Early words, Community Tutor Readers, Teacher aide literacy interventions, ESOL interventions, Spelling interventions.</p> <p>Behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students across the school had a significant impact on classroom programmes.</p> <p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. For some students these areas of concern continued to be barriers for learning for many children in 2021.</p> <p>The level that many of the children coming to school is still a concern to us. We have identified that literacy skills, oral language, social skills, fine and gross motor skills a lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p> <p>COVID-19, lockdown and the return to school again had a significant impact on our learners. For some students learning became secondary to their well-being and feeling safe.</p>	<p>Continue to use the structured literacy approach as the central approach with our literacy programme across the junior school.</p> <p>Introduce Structured Literacy into the senior classes in 2022 will provide a consistent approach for our junior students moving through to the senior school as well as providing an opportunity for our senior students to develop skills necessary to fully engage in literacy.</p> <p>Provide PLD support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Use the reading and writing matrix to record student progress and identify next steps for students and teacher planning.</p> <p>Continue to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions. Upskill and support teacher aides so they can use support the structured literacy approach in the work they do.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2021.</p> <p>Use data to identify target groups for 2022 and highlight these students so the class placement of these students is considered before the beginning of the school year.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2022. These are focused on student well-being and curriculum.</p>

Planning for next year

As a part of the Stokes Valley/Taita Kahui ako we will work with other schools in identified areas to improve progress and achievement of students in literacy.

We will continue to monitor and track the progress of our Year 3 target group from 2021 to measure the impact of introducing structured literacy this year.

We will set specific annual targets for groups of students in reading as we focus on lifting achievement levels. We will include a focus on Maori and Pasifika students in these groups.

We plan to extend structured literacy using Liz Kane's resources into the senior school, providing a consistent approach to teaching reading across our school. We will provide PLD, support and resources to teachers as a part of the wider implementation of this approach.

We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and skills. This could be a part of the Kahui ako work.

Implement the reading and writing matrices we developed with the Resource Teacher of Literacy. Use these to record progress, inform planning and track student progress throughout their time with us.

We will work to make better use of the achievement information we have gathered so we can better target planning. This will include utilising outside expertise as well as that within our school.

As a part of our ERO review we will be including a review evaluative focus on the impact of Structured Literacy for our students and teaching practice

School Name:	Koraunui School	School Number: 2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 	
Annual Aim:	To improve the progress and achievement levels for mathematics	
Target:	<p>Identified students working <u>less</u> than a year below the Year 5 End of Year Curriculum Level at the end of 2020 will be working at the expected Curriculum Level by the end of Year 6.</p> <p>Group 1 (for those working at Level 2a, the goal is for them to be working at Level 3p) Identified students working <u>more</u> than a year below the Year 5 End of Year Curriculum Level at the end of 2020 will make at least 1 year's progress by the end of Year 6.</p> <p>Group 2 (for those working at Level 2p, the goal is for them to be working at least at Level 2a-3b). Group 3 (for those working below Level 2b and below, the goal is for them to be working at least at Level 2p-2a by the end of the year) 2021 Year 6 End of Year Data: <u>Mathematics</u></p>	
Baseline Data:	<p>16/35 (46%) of all students in Year 6 at the end of 2021 were working at or above the expected mathematics curriculum level. This is an improvement on the end of 2020 where we had 35% of the same year group were working at or above the expected mathematics curriculum level.</p> <p><u>Gender</u></p> <p>2/3 (67%) of the students working above the expected curriculum level in mathematics were male and 1/3 (33%) were female. 6/13 (46%) of the students working at the expected curriculum level in mathematics were male and 7/13 (54%) were female. 7/14 (50%) of the students working below the expected curriculum level in mathematics were male and 7/14 (50%) were female. 2/5 (40%) of the students working well below the expected curriculum level in mathematics were male and 3/5 (60%) were female.</p> <p><u>Ethnicity</u></p> <p>2/11 (18%) of students identifying as Māori were working above the expected mathematics curriculum level. 3/11 (27%) of students identifying as Māori were working at the expected mathematics curriculum level. 5/11 (46%) of students identifying as Māori were working below the expected mathematics curriculum level. 1/11 (9%) of students identifying as Māori were working well below the expected mathematics curriculum level.</p> <p>0/9 (0%) of students identifying as Pasifika were working above the expected mathematics curriculum level. 3/9 (30%) of students identifying as Pasifika were working at the expected mathematics curriculum level. 4/9 (45%) of students identifying as Pasifika were working below the expected mathematics curriculum level. 2/9 (23%) of students identifying as Pasifika were working well below the expected mathematics curriculum level.</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify mathematics levels and learning needs using a variety of assessments and the previous year's progress and achievement information in Term 1.</p> <p>Continue with the DMIC approach this year building on the knowledge and experiences from last year. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Continue to monitor and track the progress of Maori and Pasifika students not making the expected progress within a year or from year to year.</p> <p>Specifically identify the students who make up the target group and set up intervention sheets for each one of them. These students are working just below or just at the expected curriculum level.</p> <p>Students next learning steps identified and planned for.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach (i.e. number hotspot, Numicon, oral language, ESOL, in-class interventions with teacher aide support)</p> <p>Encouraging parents to be actively involved at home, being specific about what their children's needs/gaps are</p> <p>Monitor progress at the end of each term.</p> <p>Share information at monitoring syndicate meetings throughout the year.</p> <p>Staff development to include moderation as we work to review our processes and accurately identify levels of progress and achievement across the school.</p>	<p>Annual Student Achievement Target</p> <p>Identified students working <u>less</u> than a year below the Year 5 End of Year Curriculum Level at the end of 2020 will be working at the expected Curriculum Level by the end of Year 6.</p> <p>Group 1 (for those working at Level 2a, the goal is for them to be working at Level 3p) Identified students working <u>more</u> than a year below the Year 5 End of Year Curriculum Level at the end of 2020 will make at least 1 year's progress by the end of Year 6.</p> <p>Group 2 (for those working at Level 2p, the goal is for them to be working at Level 2a-3b).</p> <p>Group 3 (for those working below Level 2b and below, the goal is for them to be working at least at Level 2p-2a by the end of the year)</p> <p>At the end of the year 3/10 (30%) of target Group 1 had achieved the target. 4 of the remaining students were working 1 sub-level below the end of year expectation. For the remaining 3 students, attendance was a concern with regular absences from school.</p> <p>At the end of the year 6/6 (100%) of target Group 2 had achieved the target.</p> <p>At the end of the year 1/2 (50%) of target Group 3 had achieved the target. The remaining student had many absences during the year due to health issues and regular absences. This student was working 1 sub-level below the end of year expectation.</p> <p>The target for Group 2 was achieved.</p> <p>The target for Groups 1 & 3 was not achieved. While these targets were not achieved, we saw some significant progress made with all students in these groups during the year. The DMIC approach we continued with in 2021 saw a shift in teacher practice and significant changes in student engagement and progress.</p>	<p>A variety of strategies were used throughout the year to engage the students in maths. We continued with the second year of using the DMIC approach to teaching mathematics. Extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups. Continued whole staff development enabled teachers to better meet the learning needs of the students.</p> <p>Structures and strategies that were used as a part of the DMIC approach were also introduced into other learning areas. This was particularly evident in Structured Literacy.</p> <p>Teachers worked to focus more on problem solving and strategy work through mixed ability groupings. Problems were written to reflect the cultural makeup of the classes as well as focussing on the interests of the students.</p> <p>We observed that on the whole students were more engaged, enthusiastic and interested in taking part in maths this year. Teachers being more deliberate in the way they structure lessons and learning contributed greatly to this.</p> <p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. These areas of concern continued to be barriers for learning for many children in 2021.</p> <p>Behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students in particular has a significant impact on classroom programmes.</p> <p>COVID-19, lockdown and the return to school had a significant impact on our learners. For some students learning became secondary to their well-being and feeling safe.</p>	<p>We will continue into the third year of the DMIC PLD through Massey University. We continue to see positive signs that DMIC is making a difference to students' engagement, progress and achievement levels across the school, but in particular for our Maori and Pasifika students.</p> <p>We will continue to use DMIC strategies to build on the work that was done this year. This will include focussing our planning and assessment processes, question writing, as well as looking more at our teaching practice so we are able to better plan, monitor progress and achievement as well as target identified needs.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Rewind our Mathematics Implementation Folder and our assessment processes to better align them with the DMIC approach. This will enable us to inform planning and teaching practices to best meet the needs of all students. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions.</p> <p>Use data to identify target groups for 2022.</p> <p>Provide support for teacher aides so they can more effectively support learning programmes in classes.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2022. These are focused on student well-being and curriculum.</p>

Planning for next year:

As a part of the Stokes Valley/Taita Kahui ako we will work with other schools in identified areas to improve progress and achievement of students in mathematics. In 2022 4 schools in our Kahui ako will be taking using DMIC as an approach to teach mathematics.

We will set annual targets for groups of students in maths as we focus on lifting achievement levels. We will include a focus on Maori and Pasifika students in these groups.

We plan to work on creating a stronger connection with our local pre-schools in an effort to address the concern about low levels of maths skills at school entry.

We will continue with the DMIC PLD through Massey University that we began in 2020. With lower achievement levels across the school, but in particular for our Maori and Pasifika students and positive impact we have observed this approach has had already, we see this as a way of making a difference to the engagement, progress and achievement in maths.

A major focus this year will be to consolidate the work done to date as well as develop our assessment processes to ensure we have a consistent approach to gathering and using data as well as to better align them with the DMIC approach.

We will provide support for teacher aides so they can more effectively support learning programmes in classes.

As a part of our ERO review we will be including a review evaluative focus on the impact of DMIC for our students and teaching practice

