

TE KUITI PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2008

Principal: Melissa Anderton

School Address: Rora Street

School Postal Address: P O Box 252, Te Kuiti, 3941

School Phone: 07 878 7746

School Email: admin@tekuiti.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TE KUITI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

Financial Statements

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements

Other Information

Members of the Board

Kiwisport

Analysis of Variance

Te Kuiti Primary School

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Eunice Celeste Te Whangaroa Leonard-Hogers
Full Name of Presiding Member

Melissa Sue Anderton
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

18/11/2022
Date:

18/11/2022
Date:

Te Kuiti Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,954,075	2,374,997	2,687,371
Locally Raised Funds	3	198,067	137,500	212,332
Interest Income		1,601	1,500	5,956
		<u>3,153,743</u>	<u>2,513,997</u>	<u>2,905,659</u>
Expenses				
Locally Raised Funds	3	42,395	82,750	55,842
Learning Resources	4	2,130,816	1,673,322	1,928,208
Administration	5	396,473	194,850	170,588
Finance		1,537	1,344	2,730
Property	6	560,574	570,703	625,756
Depreciation	11	61,243	33,975	58,175
		<u>3,193,038</u>	<u>2,556,944</u>	<u>2,841,299</u>
Net Surplus / (Deficit) for the year		(39,295)	(42,947)	64,360
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(39,295)</u></u>	<u><u>(42,947)</u></u>	<u><u>64,360</u></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.

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

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		870,311	782,702	799,715
Total comprehensive revenue and expense for the year		(39,295)	(42,947)	64,360
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	6,236
Equity at 31 December		831,016	739,755	870,311
Retained Earnings		831,016	739,755	870,311
Equity at 31 December		831,016	739,755	870,311

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.

Te Kuiti 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	11,450	91,300	125,705
Accounts Receivable	8	179,035	118,162	125,090
GST Receivable		15,543	102,513	22,643
Prepayments		3,295	3,904	11,100
Inventories	9	10,618	10,319	5,860
Investments	10	300,000	400,000	350,000
Funds owed for Capital Works Projects	16	16,748	-	76,620
Share of Transport Network		78,777	4,123	30,916
		<u>615,466</u>	<u>730,321</u>	<u>747,934</u>
Current Liabilities				
Accounts Payable	12	288,911	279,932	276,782
Revenue Received in Advance	13	14,221	110,171	63,251
Provision for Cyclical Maintenance	14	-	8,400	-
Finance Lease Liability	15	21,376	20,928	12,213
Funds held on behalf of RT Lit Cluster	17	3,373	(7,387)	(3,329)
		<u>327,881</u>	<u>412,044</u>	<u>348,917</u>
Working Capital Surplus/(Deficit)		287,585	318,277	399,017
Non-current Assets				
Property, Plant and Equipment	11	597,646	438,433	482,759
		<u>597,646</u>	<u>438,433</u>	<u>482,759</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	13,913	-	2,000
Finance Lease Liability	15	40,302	16,955	9,465
		<u>54,215</u>	<u>16,955</u>	<u>11,465</u>
Net Assets		<u>831,016</u>	<u>739,755</u>	<u>870,311</u>
Equity		<u>831,016</u>	<u>739,755</u>	<u>870,311</u>

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

Te Kuiti 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		778,422	681,687	815,429
Locally Raised Funds		128,912	131,000	175,583
Goods and Services Tax (net)		7,100	-	78,626
Payments to Employees		(673,188)	(540,000)	(548,917)
Payments to Suppliers		(446,150)	(389,104)	(308,497)
Interest Paid		(1,537)	(1,344)	(2,730)
Interest Received		1,531	1,500	6,748
Net cash from/(to) Operating Activities		(204,910)	(116,261)	216,242
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,483)	(120,000)	(144,728)
Purchase of Investments		(50,000)	-	(50,000)
Proceeds from Sale of Investments		100,000	-	100,000
Net cash from/(to) Investing Activities		48,517	(120,000)	(94,728)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,236
Finance Lease Payments		(18,839)	(10,106)	(16,059)
Funds Administered on Behalf of Third Parties		60,977	-	(323,653)
Net cash from/(to) Financing Activities		42,138	(10,106)	(333,476)
Net increase/(decrease) in cash and cash equivalents		(114,255)	(246,367)	(211,962)
Cash and cash equivalents at the beginning of the year	7	125,705	337,667	337,667
Cash and cash equivalents at the end of the year	7	11,450	91,300	125,705

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.

Te Kuiti Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial 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.

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	40 Years
Furniture and Equipment	5-10 Years
Information and Communication Technology	4 Years
Library Resources	12.5 DV
Buildings	40 Years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	645,917	609,187	668,255
Teachers' Salaries Grants	1,601,229	1,296,344	1,464,515
Use of Land and Buildings Grants	357,633	396,966	423,428
Other MoE Grants	294,786	62,500	100,722
Transport grants	47,861	10,000	26,793
Other Government Grants	6,649	-	3,658
	<u>2,954,075</u>	<u>2,374,997</u>	<u>2,687,371</u>

The school has opted in to the donations scheme for this year. Total amount received was \$49,500.

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	10,277	28,000	17,381
Fees for Extra Curricular Activities	7,221	-	19,724
Trading	16,357	6,500	23,475
Fundraising & Community Grants	164,212	103,000	151,752
	<u>198,067</u>	<u>137,500</u>	<u>212,332</u>
Expenses			
Extra Curricular Activities Costs	16,822	65,750	22,139
Trading	24,456	17,000	31,807
Fundraising & Community Grant Costs	1,117	-	1,896
	<u>42,395</u>	<u>82,750</u>	<u>55,842</u>
<i>Surplus for the year Locally raised funds</i>	<u>155,672</u>	<u>54,750</u>	<u>156,490</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	35,172	54,478	42,965
Library Resources	217	500	-
Employee Benefits - Salaries	2,064,021	1,596,344	1,877,122
Staff Development	31,406	22,000	8,121
	<u>2,130,816</u>	<u>1,673,322</u>	<u>1,928,208</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	4,535	5,000	4,535
Board Fees	2,230	4,050	2,635
Board Expenses	1,776	3,350	1,742
Communication	3,906	4,000	3,689
Consumables	19,108	21,500	16,904
Operating Lease	109	-	-
Other	26,430	24,650	17,702
Employee Benefits - Salaries	129,095	120,000	108,362
Insurance	4,685	1,800	4,819
Service Providers, Contractors and Consultancy	13,200	10,500	10,200
Healthy School Lunch Programme	191,399	-	-
	396,473	194,850	170,588

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	17,908	59,000	49,805
Cyclical Maintenance Provision	49,267	7,200	39,540
Grounds	6,435	3,500	463
Heat, Light and Water	20,358	24,500	19,566
Rates	4,961	5,500	10,370
Repairs and Maintenance	25,637	18,037	24,026
Use of Land and Buildings	357,633	396,966	423,428
Security	5,187	6,000	7,492
Employee Benefits - Salaries	73,188	50,000	51,066
	560,574	570,703	625,756

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	11,450	91,300	125,705
Cash and cash equivalents for Statement of Cash Flows	11,450	91,300	125,705

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

Of the \$11,450 Cash and Cash Equivalents and \$300,000 of Investments \$53,539 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	20,405	26,612	280
Banking Staffing Underuse	5,975	-	-
Interest Receivable	226	948	156
Teacher Salaries Grant Receivable	152,429	90,602	124,654
	<u>179,035</u>	<u>118,162</u>	<u>125,090</u>
Receivables from Exchange Transactions	20,631	27,560	436
Receivables from Non-Exchange Transactions	158,404	90,602	124,654
	<u>179,035</u>	<u>118,162</u>	<u>125,090</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	817	1,504	995
Uniform Hats	1,216	-	358
Sports Uniforms	8,585	8,815	4,507
	<u>10,618</u>	<u>10,319</u>	<u>5,860</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	300,000	400,000	350,000
Total Investments	<u>300,000</u>	<u>400,000</u>	<u>350,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	259,592	-	-	-	(11,823)	247,769
Building Improvements	23,229	108,000	-	-	(764)	130,465
Furniture and Equipment	164,940	5,263	-	-	(21,492)	148,710
Information and Communication Technology	8,963	-	-	-	(3,934)	5,028
Leased Assets	21,167	62,867	-	-	(22,621)	61,413
Library Resources	4,868	-	-	-	(609)	4,261
Balance at 31 December 2021	482,759	176,130	-	-	(61,243)	597,646

The net carrying value of equipment held under a finance lease is \$61,413 (2020: \$21,167)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	472,903	(225,134)	247,769	472,903	(213,311)	259,592
Building Improvements	132,340	(1,875)	130,465	24,340	(1,111)	23,229
Furniture and Equipment	593,783	(445,073)	148,710	588,519	(423,579)	164,940
Information and Communication Technology	144,572	(139,544)	5,028	144,572	(135,609)	8,963
Leased Assets	97,957	(36,544)	61,413	87,573	(66,406)	21,167
Library Resources	54,134	(49,873)	4,261	54,134	(49,266)	4,868
Balance at 31 December	1,495,689	(898,043)	597,646	1,372,041	(889,282)	482,759

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	130,505	184,010	123,555
Accruals	4,535	4,403	4,535
Banking Staffing Overuse	-	-	20,459
Employee Entitlements - Salaries	152,429	90,602	124,654
Employee Entitlements - Leave Accrual	1,442	917	3,579
	288,911	279,932	276,782
Payables for Exchange Transactions	288,911	279,932	276,782
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	288,911	279,932	276,782

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Income in Advance	-	100,000	60,000
Student AP Clearing	14,221	10,171	3,251
	14,221	110,171	63,251

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	2,000	1,200	66,000
Increase to the Provision During the Year	18,904	7,200	7,200
Adjustment to the Provision	30,128	-	32,340
Use of the Provision During the Year	(37,119)	-	(103,540)
Provision at the End of the Year	13,913	8,400	2,000
Cyclical Maintenance - Current	-	8,400	-
Cyclical Maintenance - Term	13,913	-	2,000
	13,913	8,400	2,000

15. 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	22,005	20,928	13,580
Later than One Year and no Later than Five Years	40,420	16,955	9,965
Future finance charges	(747)	-	(1,867)
	61,678	37,883	21,678
Represented by			
Finance lease liability - Current	21,376	20,928	12,213
Finance lease liability - Term	40,302	16,955	9,465
	61,678	37,883	21,678

16. 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
		\$	\$	\$		\$
210150 Roofing, Cladding, Electrical, Lighting	210150	(72,540)	-	2,253	-	(70,287)
221494 SIP & BOT Astroturf & Classroom Upgrade	221494	(4,080)	177,436	(119,817)	-	53,539
Totals		<u>(76,620)</u>	<u>177,436</u>	<u>(117,564)</u>	<u>-</u>	<u>(16,748)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	53,539
Funds Due from the Ministry of Education	(70,287)
	<u>(16,748)</u>

2020	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
210150 Roofing, Cladding, Electrical, Lighting	210150	87,769	-	(160,309)	-	(72,540)
221494 SIP & BOT Astroturf & Classroom Upgrade	221494	-	-	(4,080)	-	(4,080)
219489 ABC Install Interior Sliding Doors	219489	-	23,916	(23,916)	-	-
220739 E Boiler & Heating Unit Removal	220739	-	15,325	(15,325)	-	-
Totals		<u>87,769</u>	<u>39,241</u>	<u>(203,630)</u>	<u>-</u>	<u>(76,620)</u>

17. Funds held on behalf of RT Lit Cluster

Te Kuiti Primary School is the lead school and holds funds on behalf of the RT LIT cluster, a group of schools funded by the Ministry of Education to share professional development.

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	(3,328)	(7,387)	(7,388)
Funds Received from Ministry of Education	15,929	-	15,678
Funds Spent on Behalf of the Cluster	9,228	-	11,619
Funds Held at Year End	<u>3,373</u>	<u>(7,387)</u>	<u>(3,329)</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 Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,230	2,635
<i>Leadership Team</i>		
Remuneration	459,422	582,733
Full-time equivalent members	4.00	6.00
Total key management personnel remuneration	461,652	585,368

There are 5 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (0 members) and Property (0 members) that met 0 and 0 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	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
110 - 120	1.00	-
	1.00	2.00

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 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	-	-

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

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

\$1,043,688.37 contract for the 210150 Roofing, Cladding, Electrical, Lighting & Ceilings as agent for the Ministry of Education. This project is fully funded by the Ministry and \$939,269 has been received of which \$1,009,556 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$200,041.07 contract for the 221494 SIP & BOT Astroturf & Classroom Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$177,436 has been received of which \$123,897 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$1,043,688.37 contract for the 210150 Roofing, Cladding, Electrical, Lighting & Ceilings as agent for the Ministry of Education. This project is fully funded by the Ministry and \$939,319 has been received of which \$1,011,859 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$200,041.07 contract for the 221494 SIP & BOT Astroturf & Classroom Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,080 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).

23. 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	11,450	91,300	125,705
Receivables	179,035	118,162	125,090
Investments - Term Deposits	300,000	400,000	350,000
Total Financial assets measured at amortised cost	<u>490,485</u>	<u>609,462</u>	<u>600,795</u>

Financial liabilities measured at amortised cost

Payables	288,911	279,932	276,782
Finance Leases	61,678	37,883	21,678
Total Financial Liabilities Measured at Amortised Cost	<u>350,589</u>	<u>317,815</u>	<u>298,460</u>

24. Events After Balance Date

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

25. 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 TE KUITI PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Kuiti Primary School (the School). The Auditor-General has appointed me, Tracey Herbert, using the staff and resources of Finnz Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 18 November 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board, Kiwisport Note and Analysis of Variance, 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.



Tracey Herbert
Finnz Audit Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

Te Kuiti Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Wendy Verry	Presiding Member	Elected	Apr 2022
Melissa Anderton	Principal		
Trent Dellow	Parent Representative	Elected	Apr 2022
Alton Matthews	Parent Representative	Elected	Dec 2021
Eunice Leonard-Rogers	Parent Representative	Elected	Apr 2022
James Opie	Parent Representative	Elected	Apr 2022
Paula Guilford	Staff Representative	Elected	Apr 2022

Te Kuiti Primary School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4,463 (excluding GST). The funding was spent on sporting endeavours.



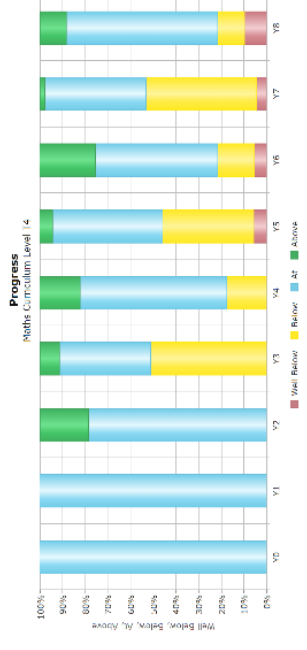
Te Kūiti Primary School

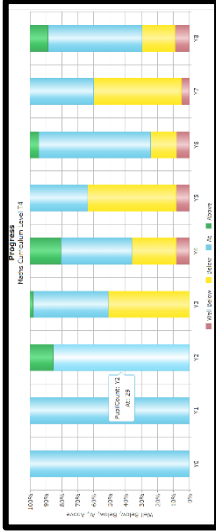
Analysis of Variance Reporting 2021

School Name:	Te Kuiti Primary School
School Number:	2008

Strategic Aim:	Curriculum: A student centred, future focused, culturally responsive curriculum.
Annual Aim:	Improve and enhance Literacy and Numeracy practices across the school.
Target:	To increase the number of student's achieving at or above the expected New Zealand curriculum levels in Maths .

Baseline Data:	<p><u>End of 2020 data shows:</u></p> <ul style="list-style-type: none"> - 24% (83/336) students below the expected curriculum level in Maths. - 64% (216/336) students at the expected curriculum level in Maths. - 11% (37/336) students above the expected curriculum level in Maths. - 27% (45/169) Male students below the expected curriculum level in Maths. - 23% (38/167) Female students below the expected curriculum level in Maths. - 30% (59/195) Maori students below the expected curriculum level in Maths. - 33% (32/97) Maori male students below the expected curriculum level in Maths. - 28% (27/97) Maori female students below the expected curriculum level in Maths. - 51% (18/35) Year 3 students below the expected curriculum level in Maths. - 18% (6/35) Year 4 students below the expected curriculum level in Maths. - 46% (16/35) Year 5 students below the expected curriculum level in Maths. - 22% (8/37) Year 6 students below the expected curriculum level in Maths. - 53% (24/45) Year 7 students below the expected curriculum level in Maths. - 21% (11/51) Year 8 students below the expected curriculum level in Maths.
-----------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



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>
<ul style="list-style-type: none"> - Baseline data was collected. - One teacher participated in Accelerated Learning in Mathematics (ALiM) programme. - Teachers analysed data and set targets for students. - Maths curriculum reviewed and teaching expectations shared with staff. - Teachers reflect on own practices. - Maths goals set for all students. - Student data monitored by Senior Leadership team. - Shared drive developed for planning and support knowledge of curriculum. - Differentiated teaching and scaffolding where necessary. - Clear expectations and lessons to school values to develop determination and excellence. - Teachers use PAT data for next teaching steps. - Use TKP curriculum document to track student's progress. - Clear expectations established. - Instructional teaching. - Teaching Number and Strand. - Targeted group teaching. Teaching to specific individuals and group needs. - Build a growth mindset – maths Talk Strategies. - Used materials/visuals and real world connection. - Used assessment information to inform teaching. - Cross curricular teaching. - Daily teaching of Mathematics. - Basic facts recall – maintenance - Scaffold teaching, breaking strategies down. 	<p>End of 2021 data shows:</p> <ul style="list-style-type: none"> - 33% (108/322) students below the expected curriculum level in Maths. - 60% (194/322) students at the expected curriculum level in Maths. - 6% (20/322) students above the expected curriculum level in Maths. - 35% (58/164) Male students below the expected curriculum level in Maths. - 32% (50/158) Female students below the expected curriculum level in Maths. - 41% (70/170) Maori students below the expected curriculum level in Maths. - 40% (36/88) Maori male students below the expected curriculum level in Maths. - 41% (34/82) Maori female students below the expected curriculum level in Maths. - 50% (26/51) Year 3 students below the expected curriculum level in Maths. - 36% (13/36) Year 4 students below the expected curriculum level in Maths. - 64% (23/36) Year 5 students below the expected curriculum level in Maths. - 24% (9/37) Year 6 students below the expected curriculum level in Maths. - 60% (24/40) Year 7 students below the expected curriculum level in Maths. - 29% (13/44) Year 8 students below the expected curriculum level in Maths. 	<ul style="list-style-type: none"> - Covid-19/Lockdowns - Student's attendance. - Transient roll has caused a change of data. - Staff absences impacted on teaching consistency. - Teachers developed positive relationships with their students. - High expectations were developed for students and teachers. - School L.E.G.E.N.D. trackers to track students implemented. - Growth in teacher curriculum knowledge. 	<ul style="list-style-type: none"> - Assessment for Learning practices embedded in every classroom. - Students driving their learning and next learning steps. - Students discussing their learning and moderating against shared exemplars. - Whānau engagement in learning workshops. - Continue in ALiM training and embedding practices across teams. - Set more specific targeted goals and actions across teams. - Data to be the foundation of regular team meetings. - Develop effective explicit teaching of Maths across the school. - Develop shared understanding of effective teaching practices and current research. - Continue collaborative working and learning across the school. - Teachers to analyse data closely, identifying patterns and trends. - Continue targeted and explicit teaching. - Use of number problems.

- Use of modelling books to support independent work.

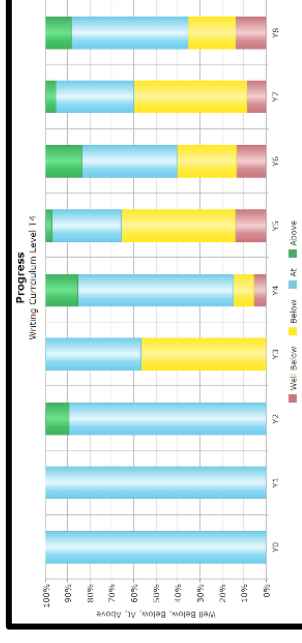
Planning for next year:

- Use student voice in Maths to inform teachers and grow their pedagogy.
- Target specific students and analyse impacted as a priority.
- Continue with Accelerated Learning in Mathematics.
- Review internal expertise.
- Grow teacher knowledge and capability of effective maths practices.
- Monitor Maths progress across the school termly in teams, senior leadership and Board of Trustees.
- Develop greater engagement of parents/whanau in the teaching and learning of Maths.
- Teachers to reflect on previous years data and analyse next teaching steps.
- Leadership to continue monitoring student's progress on a monthly basis, particularly priority learners.



Te Kuiti Primary School Analysis of Variance Reporting 2021

School Name:	Te Kuiti Primary School	School Number: 2008
Strategic Aim:	Curriculum: A student centred, future focused, culturally responsive curriculum.	
Annual Aim:	Improve and enhance Literacy and Numeracy practices across the school.	
Target:	To increase the number of student's achieving at or above the expected curriculum levels in writing .	
Baseline Data:	<p><u>End of 2020 data shows:</u></p> <ul style="list-style-type: none"> - 32% (108/336) students below the expected curriculum level in Writing. - 60% (203/336) students at the expected curriculum level in Writing. - 8% (25/336) students above the expected curriculum level in Writing. - 40% (68/169) male students below the expected curriculum level in Writing. - 23% (40/167) female students below the expected curriculum level in Writing. - 37% (75/195) Maori students below the expected curriculum level in Writing. - 40% (40/98) Maori male students below the expected curriculum level in Writing. - 30% (29/97) Maori female students below the expected curriculum level in Writing. - 57% (20/35) Year 3 students below the expected curriculum level in Writing. - 15% (5/34) Year 4 students below the expected curriculum level in Writing. - 66% (23/35) Year 5 students below the expected curriculum level in Writing. - 40% (15/37) Year 6 students below the expected curriculum level in Writing. - 60% (27/45) Year 7 students below the expected curriculum level in Writing. - 35% (18/51) Year 8 students below the expected curriculum level in Writing. 	



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>
<ul style="list-style-type: none"> - Used expert from Learning Matters to develop teachers knowledge in Structured Literacy. - Mixed ability grouping in Writing. - Explicit teaching of Writing features. - Emphasis on Language and Surface features. - Provided opportunities to write across the curriculum. - Used visual prompts to support students writing. - Shared and celebrated students writing. - Provided independent writing opportunities. - Had clear success criteria for students. - Used peer and self-evaluation practices. - Developed individual spelling programmes to meet the needs of the students. - Writing goals developed for each year level. - Used standardised assessment (eAsttle) to assess the students. - Phonological awareness developed. - Ideal Systematic teaching. - Targeted individual goals. - Clear learning goals and feedback. - Daily writing with shared success criteria. - Using eAsttle rubric. - Viewing and analysing exemplars. 	<p>End of 2021 data shows:</p> <ul style="list-style-type: none"> - 42% (137/322) students below the expected curriculum level in Writing. - 50% (163/322) students at the expected curriculum level in Writing. - 7% (22/322) students above the expected curriculum level in Writing. - 51% (84/164) Male students below the expected curriculum level in Writing. - 33% (53/158) Female students below the expected curriculum level in Writing. - 49% (83/170) Maori students below the expected curriculum level in Writing. - 53% (47/88) Maori male students below the expected curriculum level in Writing. - 44% (36/82) Maori female students below the expected curriculum level in Writing. - 62% (32/51) Year 3 students below the expected curriculum level in Writing. - 39% (14/36) Year 4 students below the expected curriculum level in Writing. - 75% (27/36) Year 5 students below the expected curriculum level in Writing. - 43% (16/37) Year 6 students below the expected curriculum level in Writing. - 70% (28/40) Year 7 students below the expected curriculum level in Writing. - 45% (20/44) Year 8 students below the expected curriculum level in Writing. 	<ul style="list-style-type: none"> - Covid/Lockdown - Teachers knowledge of the curriculum developed through professional learning conversations and moderation which meant a deeper understanding of the curriculum and evidence when forming OTJ's. - Transient roll has caused a change of data. - Staff absences impacted on consistency across the school. - Teachers developed positive relationships with their students. - High expectations were developed for students and teachers. - Teachers professional development with external provider (Learning Matters). 	<ul style="list-style-type: none"> - Teacher observations and feedback. - Student ownership of next learning steps. - Continue to develop teacher's knowledge and pedagogy of writing. - Reflect regularly on Professional readings. - Provide students with opportunities to write a range of genres. - Assessment for Learning practices embedded in every classroom. - Students driving their learning and next learning steps. - Students discussing their learning and moderating against shared exemplars. - Whanau engagement in learning workshops. - Continue in ALL training and embedding practices across teams then school. - Set more specific targeted goals and actions across teams. - Data to be the foundation of team meetings. Teachers to analyse data closely, identifying patterns and trends. - Develop effective explicit teaching of Writing across the school. - Develop shared understanding of effective teaching practices and current research. - Continue collaborative working and learning across the school.

Planning for next year:

- Teacher to share their successes of the Maori students who have made progress in their learning in Writing.
 - Teachers to review student achievement data regularly.
 - Build teacher capabilities of teaching writing using systematic teaching with iDeal platform.
 - Cohorts of students identified, and targeted action planned.
 - Teaching as Inquiry with a writing focus.
 - Continue developing staff knowledge of LSSA / Scope and sequence.
-



Te Kuiti Primary School Analysis of Variance Reporting 2021

School Name:	Te Kuiti Primary School	School Number:	2008																																																		
Strategic Aim:	Curriculum: A student centred, future focused, culturally responsive curriculum.																																																				
Annual Aim:	Improve and enhance Literacy and Numeracy practices across the school.																																																				
Target:	To increase the number of student's achieving at or above the expected curriculum levels in reading.																																																				
Baseline Data:	<p><u>End of 2020 data shows:</u></p> <ul style="list-style-type: none"> - 25% (83/336) students below the expected curriculum level in Reading. - 64% (215/336) students at the expected curriculum level in Reading. - 11% (38/336) students above the expected curriculum level in Reading. - 29% (49/169) Male students below the expected curriculum level in Reading. - 20% (34/167) Female students below the expected curriculum level in Reading. - 32% (63/195) Maori students below the expected curriculum level in Reading. - 39% (38/98) Maori male students below the expected curriculum level in Reading. - 26% (25/97) Maori female students below the expected curriculum level in Reading. - 57% (20/35) Year 3 students below the expected curriculum level in Reading. - 35% (12/34) Year 4 students below the expected curriculum level in Reading. - 43% (15/35) Year 5 students below the expected curriculum level in Reading. - 21% (18/37) Year 6 students below the expected curriculum level in Reading. - 42% (19/45) Year 7 students below the expected curriculum level in Reading. - 18% (9/51) Year 8 students below the expected curriculum level in Reading. 																																																				
<table border="1" style="margin: 10px auto; font-size: small;"> <caption>Progress Reading Curriculum Level 14 (Estimated Data)</caption> <thead> <tr> <th>Year</th> <th>Well Below (%)</th> <th>Below (%)</th> <th>At (%)</th> <th>Above (%)</th> </tr> </thead> <tbody> <tr><td>Y0</td><td>0</td><td>0</td><td>100</td><td>0</td></tr> <tr><td>Y1</td><td>0</td><td>0</td><td>100</td><td>0</td></tr> <tr><td>Y2</td><td>0</td><td>0</td><td>80</td><td>20</td></tr> <tr><td>Y3</td><td>0</td><td>40</td><td>50</td><td>10</td></tr> <tr><td>Y4</td><td>0</td><td>20</td><td>70</td><td>10</td></tr> <tr><td>Y5</td><td>0</td><td>10</td><td>80</td><td>10</td></tr> <tr><td>Y6</td><td>0</td><td>5</td><td>85</td><td>10</td></tr> <tr><td>Y7</td><td>0</td><td>5</td><td>85</td><td>10</td></tr> <tr><td>Y8</td><td>0</td><td>5</td><td>85</td><td>10</td></tr> </tbody> </table>				Year	Well Below (%)	Below (%)	At (%)	Above (%)	Y0	0	0	100	0	Y1	0	0	100	0	Y2	0	0	80	20	Y3	0	40	50	10	Y4	0	20	70	10	Y5	0	10	80	10	Y6	0	5	85	10	Y7	0	5	85	10	Y8	0	5	85	10
Year	Well Below (%)	Below (%)	At (%)	Above (%)																																																	
Y0	0	0	100	0																																																	
Y1	0	0	100	0																																																	
Y2	0	0	80	20																																																	
Y3	0	40	50	10																																																	
Y4	0	20	70	10																																																	
Y5	0	10	80	10																																																	
Y6	0	5	85	10																																																	
Y7	0	5	85	10																																																	
Y8	0	5	85	10																																																	

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>
<ul style="list-style-type: none"> - Reviewed assessment data with staff and determined the particular learning needs of target students. - Provided professional development using outside expert (Learning Matters) - Provide opportunities for lots of reading to develop reading mileage. - Teachers were observed and given constructive feedback on teaching reading. - Teachers targeted all students. - Mixed ability grouping for reading. - Developed student's vocabulary. - Teachers made links between reading and writing. - Teachers shared learning intentions with the students. - Novels and text read to students. - School wide scope and sequence developed. - Structured Literacy systematic iDeal programme. - Use of decodable texts. - Explicit teaching of spelling rules. - Decoding with word chains. - Explicit teaching of Structured Literacy four times a week. - Reading to tamariki regularly. - Making explicit links between Reading and Writing. - Small group of instructional teaching. - Targeted teaching of learning needs. - Clear learning goals and feedback. - Regular instructional teaching. - Student agency through choice of reading material. 	<p>End of 2021 data shows:</p> <ul style="list-style-type: none"> - 29% (95/322) students below the expected curriculum level in Reading. - 62% (202/322) students at the expected curriculum level in Reading. - 7% (25/322) students above the expected curriculum level in Reading. - 33% (55/164) Male students below the expected curriculum level in Reading. - 25% (40/158) Female students below the expected curriculum level in Reading. - 34% (59/170) Maori students below the expected curriculum level in Reading. - 35% (31/88) Maori male students below the expected curriculum level in Reading. - 34% (28/82) Maori female students below the expected curriculum level in Reading. - 49% (25/51) Year 3 students below the expected curriculum level in Reading. - 30% (11/36) Year 4 students below the expected curriculum level in Reading. - 66% (24/36) Year 5 students below the expected curriculum level in Reading. - 19% (7/37) Year 6 students below the expected curriculum level in Reading. - 42% (17/40) Year 7 students below the expected curriculum level in Reading. - 25% (11/44) Year 8 students below the expected curriculum level in Reading. 	<ul style="list-style-type: none"> - Covid – 19. - Teachers knowledge of the curriculum developed through professional conversations and moderation which meant a deeper understanding of the curriculum and evidence when forming OTJ's. - Transient roll. - Staff absences impacted on consistency of teaching. - Teachers developed positive relationships with their students. - High expectations were developed for students and teachers. - New decodable text purchased. 	<ul style="list-style-type: none"> - Individual students clearly identified, with teachers using the data in a more defined way. - Fostering the wider use of student voice in learning programmes across the school. - Continue school-wide professional development on Structured Literacy. - Student voice used in selecting reading topics and materials. - Assessment for Learning practices embedded in every classroom. - Students driving their learning and next learning steps. - Students discussing their learning and moderating against shared exemplars. - Whānau engagement in learning workshops. Eg: Reading Together. - Continue in ALL training and embedding practices across the team. - Set more specific targeted goals and actions across teams. - Data to be the foundation of team meetings. - Develop effective explicit teaching of Reading across the school. - Develop shared understanding of effective teaching practices and current research. - Continue collaborative working and learning across the school.

Planning for next year:

- Teachers to review student achievement data in Reading and set reading targets.
- Teachers to analyse which students need to make accelerated progress in their learning.
- Teachers to review their reading programmes and build on their success.
- Teachers to share successful gains in their reading programme and data.