



# ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Ministry Number:** 6939

School Address: 3 Kohia Terrace, Epsom, Auckland 1023

Postal Address: 3 Kohia Terrace, Epsom, Auckland 1023

School Phone: 09 6304525

School Email: [office@kts.school.nz](mailto:office@kts.school.nz)



# KOHIA TERRACE SCHOOL

Annual Report - For the year ended 31 December 2021

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## Kohia Terrace 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.

Oliver Kear Shaw

Full Name of Presiding Member



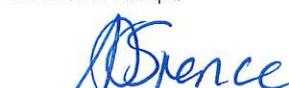
Signature of Presiding Member

26 May 2022

Date:

Alun Joan Spence

Full Name of Principal



Signature of Principal

26 May 2022

Date:



## Kohia Terrace School

### Members of the Board of Trustees

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expires
Oliver Shaw	Chairperson	Elected May 2019	May 2022
Alison Spence	Principal	Ex officio	
Kathleen Mistry	Deputy Chairperson	Elected May 2019	May 2022
Zhi Chen	Parent Representative	Elected May 2019	May 2022
John Etty	Parent Representative	Elected May 2019	May 2022
Rachel Oram	Parent Representative	Elected May 2019	May 2022
Paul Kelly	Parent Representative	Elected May 2019	May 2022
Sheryl McEwen	Staff Trustee	Elected May 2019	May 2022



# Kohia Terrace School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	3,464,769	3,712,658	3,857,245
Locally Raised Funds	3	358,316	424,263	339,221
Interest Income		4,661	5,000	9,992
International Students	4	59,087	52,043	92,513
		<u>3,886,833</u>	<u>4,193,964</u>	<u>4,298,971</u>
<b>Expenses</b>				
Locally Raised Funds	3	180,193	209,267	147,874
International Students	4	7,010	5,478	8,991
Learning Resources	5	2,286,436	2,309,959	2,313,764
Administration	6	208,455	194,191	225,553
Finance		4,491	3,116	4,906
Property	7	1,084,541	1,393,508	1,374,063
Depreciation	12	123,912	118,000	137,523
		<u>3,895,038</u>	<u>4,233,519</u>	<u>4,212,674</u>
<b>Net Surplus / (Deficit) for the year</b>		(8,205)	(39,555)	86,297
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(8,205)</u>	<u>(39,555)</u>	<u>86,297</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.



# Kohia Terrace School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		<u>880,617</u>	<u>880,616</u>	<u>794,320</u>
Total comprehensive revenue and expense for the year		(8,205)	(39,555)	86,297
<b>Equity at 31 December</b>		<u>872,412</u>	<u>841,061</u>	<u>880,617</u>
Retained Earnings		872,412	841,061	880,617
<b>Equity at 31 December</b>		<u>872,412</u>	<u>841,061</u>	<u>880,617</u>

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.



# Kohia Terrace School

## Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	35,185	215,898	638,823
Accounts Receivable	9	180,125	149,055	149,055
Prepayments		14,475	12,840	12,840
Inventories	10	2,060	2,180	2,180
Investments	11	453,596	428,501	228,501
		685,441	808,474	1,031,399
<b>Current Liabilities</b>				
GST Payable		(410)	29,134	29,131
Accounts Payable	13	189,661	215,467	223,781
Revenue Received in Advance	14	60,217	42,059	42,059
Provision for Cyclical Maintenance	15	5,958	37,776	33,791
Finance Lease Liability	16	17,098	15,537	17,039
Funds held for Capital Works Projects	17	(125,079)	-	199,239
		147,445	339,973	545,040
<b>Working Capital Surplus/(Deficit)</b>		537,996	468,501	486,359
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	416,693	426,960	486,124
		416,693	426,960	486,124
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	64,193	39,915	61,844
Finance Lease Liability	16	18,084	14,485	30,022
		82,277	54,400	91,866
<b>Net Assets</b>		872,412	841,061	880,617
<b>Equity</b>		872,412	841,061	880,617

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



# Kohia Terrace School

## Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		715,170	227,214	754,647
Locally Raised Funds		345,987	382,004	338,803
International Students		70,761	52,043	49,695
Goods and Services Tax (net)		(29,560)	25,011	25,007
Payments to Employees		(503,508)	(425,587)	(476,371)
Payments to Suppliers		(588,257)	(551,246)	(417,871)
Interest Paid		(4,491)	(3,116)	(4,906)
Interest Received		4,661	5,810	11,777
Net cash from/(to) Operating Activities		10,763	(287,867)	280,781
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,331	-	12,266
Purchase of Property Plant & Equipment (and Intangibles)		(51,298)	423,016	(89,098)
Purchase of Investments		(225,095)	(33,159)	166,841
Net cash from/(to) Investing Activities		(273,062)	389,857	90,009
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(17,040)	(14,977)	(13,730)
Funds Administered on Behalf of Third Parties		(324,299)	-	136,149
Net cash from/(to) Financing Activities		(341,339)	(14,977)	122,419
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(603,638)</b>	<b>87,013</b>	<b>493,209</b>
Cash and cash equivalents at the beginning of the year	8	638,823	128,885	145,614
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>35,185</b>	<b>215,898</b>	<b>638,823</b>

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

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





# Kohia Terrace School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kohia Terrace 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 15.

###### *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 12.

###### *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 to Crown Owned Assets	50 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **k) Impairment of property, plant, and equipment and intangible assets**

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

#### **Non cash generating assets**

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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

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

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

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

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

##### **Long-term employee entitlements**

Employee benefits that are not expected to be settled wholly before 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

**n) Revenue Received in Advance**

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

**o) 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.

**p) 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.

**q) 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.

**r) 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.

**s) Budget Figures**

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

**t) 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	580,171	507,814	558,316
Teachers' Salaries Grants	1,833,182	1,867,574	1,867,574
Use of Land and Buildings Grants	901,853	1,230,270	1,230,270
Other MoE Grants	149,563	107,000	201,085
	<u>3,464,769</u>	<u>3,712,658</u>	<u>3,857,245</u>

## 3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
<b>Revenue</b>	\$	\$	\$
Donations & Bequests	126,552	140,160	138,616
Fees for Extra Curricular Activities	172,667	223,103	131,489
Trading	10,666	11,400	8,579
Fundraising & Community Grants	31,569	37,800	41,288
Other Revenue	16,862	11,800	19,249
	<u>358,316</u>	<u>424,263</u>	<u>339,221</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	170,364	202,667	141,787
Trading	3,957	1,600	1,591
Fundraising and Community Grant Costs	2,384	5,000	2,833
Other Locally Raised Funds Expenditure	3,488	-	1,663
	<u>180,193</u>	<u>209,267</u>	<u>147,874</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>178,123</u>	<u>214,996</u>	<u>191,347</u>

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	5	6	9
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	59,087	52,043	92,513
<b>Expenses</b>			
Student Recruitment	7,010	5,478	8,991
	<u>7,010</u>	<u>5,478</u>	<u>8,991</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>52,077</u>	<u>46,565</u>	<u>83,522</u>



## 5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	65,050	99,803	56,580
Equipment Repairs	-	1,000	-
Information and Communication Technology	8,178	14,510	11,298
Library Resources	2,750	3,985	2,681
Employee Benefits - Salaries	2,190,459	2,166,289	2,216,563
Staff Development	19,999	24,372	26,642
	<u>2,286,436</u>	<u>2,309,959</u>	<u>2,313,764</u>

## 6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	7,090	6,165	6,165
Board Fees	4,140	5,060	3,280
Board Expenses	954	1,720	999
Communication	2,863	2,300	3,244
Consumables	21,025	19,945	25,706
Operating Lease	4,265	4,753	4,370
Other	31,773	29,258	54,784
Employee Benefits - Salaries	113,749	106,126	107,601
Insurance	10,238	8,000	7,766
Service Providers, Contractors and Consultancy	12,358	10,864	11,638
	<u>208,455</u>	<u>194,191</u>	<u>225,553</u>

## 7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	51,775	49,900	46,146
Cyclical Maintenance Provision	37,671	15,847	7,322
Grounds	21,488	26,000	21,659
Heat, Light and Water	18,629	20,000	19,283
Repairs and Maintenance	23,187	21,800	24,972
Use of Land and Buildings	901,853	1,230,270	1,230,270
Employee Benefits - Salaries	29,938	29,691	24,411
	<u>1,084,541</u>	<u>1,393,508</u>	<u>1,374,063</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of the land and buildings used by the 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.



## 8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Bank Accounts	\$ 35,185	\$ 215,898	\$ 638,823
Cash and cash equivalents for Statement of Cash Flows	35,185	215,898	638,823

## 9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Receivables	\$ 2,024	\$ 434	\$ 4,697
Interest Receivable	22,902	7,033	2,770
Banking Staffing Underuse	6,250	-	-
Teacher Salaries Grant Receivable	148,949	141,588	141,588
	180,125	149,055	149,055

Receivables from Exchange Transactions	24,926	7,467	7,467
Receivables from Non-Exchange Transactions	155,199	141,588	141,588
	180,125	149,055	149,055

## 10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
School Uniforms	\$ 2,060	\$ 2,180	\$ 2,180
	2,060	2,180	2,180

## 11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	453,596	428,501	228,501
Total Investments	453,596	428,501	228,501



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	22,084				(471)	21,613
Furniture and Equipment	310,571	29,865			(53,826)	286,610
Information and Communication Technology	64,915	14,260			(45,995)	33,180
Leased Assets	45,607	5,161			(17,602)	33,166
Library Resources	42,947	8,526	(3,331)		(6,018)	42,124
<b>Balance at 31 December 2021</b>	<b>486,124</b>	<b>57,812</b>	<b>(3,331)</b>	<b>-</b>	<b>(123,912)</b>	<b>416,693</b>

The net carrying value of equipment held under a finance lease is \$33,166 (2020: \$45,607)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	23,550	(1,937)	21,613	23,550	(1,466)	22,084
Furniture and Equipment	675,440	(388,830)	286,610	645,575	(335,004)	310,571
Information and Communication Technology	227,954	(194,774)	33,180	217,210	(152,295)	64,915
Leased Assets	70,619	(37,453)	33,166	65,458	(19,851)	45,607
Library Resources	121,260	(79,136)	42,124	122,213	(79,266)	42,947
<b>Balance at 31 December</b>	<b>1,118,823</b>	<b>(702,130)</b>	<b>416,693</b>	<b>1,074,006</b>	<b>(587,882)</b>	<b>486,124</b>

## 13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	21,764	55,236	55,236
Accruals	12,547	9,698	9,698
Banking Staffing Overuse	-	-	8,314
Employee Entitlements - Salaries	148,949	141,588	141,588
Employee Entitlements - Leave Accrual	6,401	8,945	8,945
	<b>189,661</b>	<b>215,467</b>	<b>223,781</b>
Payables for Exchange Transactions	189,661	215,467	223,781
	<b>189,661</b>	<b>215,467</b>	<b>223,781</b>

The carrying value of payables approximates their fair value.





**14. Revenue Received in Advance**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	50,739	-	39,065
Other revenue in Advance	9,478	42,059	2,994
	<u>60,217</u>	<u>42,059</u>	<u>42,059</u>

**15. Provision for Cyclical Maintenance**

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	95,635	95,635	88,313
Increase/ (decrease) to the Provision During the Year	37,671	15,847	7,322
Use of the Provision During the Year	(63,155)	(33,791)	-
Provision at the End of the Year	<u>70,151</u>	<u>77,691</u>	<u>95,635</u>
Cyclical Maintenance - Current	5,958	37,776	33,791
Cyclical Maintenance - Term	64,193	39,915	61,844
	<u>70,151</u>	<u>77,691</u>	<u>95,635</u>

**16. Finance Lease Liability**

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	19,988	15,537	21,218
Later than One Year and no Later than Five Years	19,574	14,485	33,570
Future Finance Charges	(4,379)		(7,727)
	<u>35,182</u>	<u>30,022</u>	<u>47,061</u>
<b>Represented by</b>			
Finance lease liability - Current	17,098	15,537	17,039
Finance lease liability - Term	18,084	14,485	30,022
	<u>35,182</u>	<u>30,022</u>	<u>47,061</u>

## 17. Funds Held for Capital Works Projects

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

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Flooding Project	21,047	-	(21,047)	-	-
MOE Combined Projects	177,692	400,000	(692,228)	-	(114,536)
MOE Heat Pumps	500	-	-	(500)	-
MOE Stairs Project	-	-	(10,543)	-	(10,543)
Totals	199,239	400,000	(723,818)	(500)	(125,079)

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Due from the Ministry of Education

(125,079)

(125,079)

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Flooding Project	21,047	-	-	-	21,047
MOE Combined Projects	-	302,690	(124,998)	-	177,692
MOE Roofing	34,192	1,548	(43,591)	7,851	-
MOE Staff Toilets	(7,500)	-	-	7,500	-
MOE Heat Pumps	-	10,000	(9,500)	-	500
Totals	47,739	314,238	(178,089)	15,351	199,239

## 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	4,140	3,280
<i>Leadership Team</i>		
Remuneration	433,827	403,275
Full-time equivalent members	4	4
Total key management personnel remuneration	437,967	406,555

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

### Principal 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	0-5	0-5
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	3.00	2.00
110-120	1.00	1.00
	4.00	3.00

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 \$0	2020 Actual \$0
Total	\$0	\$0
Number of People	0	0



## 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 no contract agreements for capital works.

(Capital commitments at 31 December 2020: \$199,239)

### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any contract.

## 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	35,185	215,898	638,823
Receivables	180,125	149,055	149,055
Investments - Term Deposits	453,596	428,501	228,501
Total Financial assets measured at amortised cost	668,906	793,454	1,016,379

### Financial liabilities measured at amortised cost

Payables	189,661	215,467	223,781
Finance Leases	35,182	30,022	47,061
Total Financial Liabilities Measured at Amortised Cost	224,843	245,489	270,842



## **24. Events After Balance Date**

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

## **25. COVID 19 Pandemic on going implications**

### **Impact of Covid-19**

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### **Impact on operations**

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### **Reduction in locally raised funds**

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### **Increased Remote learning additional costs**

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### **Reduction in International students**

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.



**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

T +64 (9) 367 1656  
[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

## Independent Auditor's Report

### To the readers of Kohia Terrace School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Kohia Terrace School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, 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 3 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 27 May 2022. This is the date at which our opinion is expressed.

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

### Basis of 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 of Trustees 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 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, 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 Kohia Terrace School.

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand




# Analysis of Variance Reporting



<b>School Name:</b>	Kohia Terrace School	<b>School Number:</b>	6939
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## Wellbeing

Strategic Aim:	All ākonga (learners) to access a rich curriculum that will support and empower them to learn and realise their potential.				
Annual Aim:	A greater sense of well-being is evident in students, between students and in the student/teacher relationship.				
Target:	Well-being indicators across the school are equal to or better than the NZCER averages and show continued progress.				
Baseline Data:					
	Target Questions (from NZCER Survey)	2019 Nov KTS Average (disagree)	2020 Nov KTS Average (disagree)	National Average (disagree)	% improvement
	Everyone knows the school rules about behaviour	45%	25%	23% 	20%
	Teachers are interested in my culture or family background	35%	25%	11%	10%
	Teachers ask for our ideas about how students can get on better with each other	29%	22%	9%	7%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
--	--	--	--

There were three main areas of focus after we had analyzed the results from 2020.

## School rules about behaviour

Unpack the new values and explicitly link them to behaviour expectations for all students

Embed our new school values for all students

## Teachers are interested in my culture or family background

Actively grow cultural ambassadors through inclusion in cultural assemblies, language weeks and within multicultural groups

Extend the number of cultural groups in the school (cultural representation) to attract more gender balance

## Teachers ask for our ideas about how students can get on better with each other

Build on Kohia Kōrero (circle time) and document students ideas about 'how we get on better with each other'

Target Questions (from NZCF Survey)	2019 Nov 47% Average (disagree)	2020 Nov 47% Average (disagree)	2021 Nov 47% Average (disagree)	National Average (disagree)	% improvement
Everyone knows the school rules about behaviour	45%	25%	10%	23%	15%
Teachers are interested in my culture or family background	35%	25%	10%	11%	15%
Teachers ask for our ideas about how students can get on better with each other	29%	22%	6%	9%	16%

School Rules:

**Target met (13% difference)**

Interest in culture or family:

**Target met (1% difference)**

Teachers asking for ideas on how students can get on better with each other:

**Target met (3% difference)**

## School rules about behaviour

Built upon the work undertaken in 2020 to unpack new values and behaviour expectations

Ensured school values were introduced to new students through discussion at mihi whakatau and other induction processes  
Reinforced the school values through new posters and outdoor signage  
Embedded the values into our classroom treaties for reference and reflection throughout the year.

Continued with takoha to reinforce positive behaviour around Kohia Kaitiaki

## Interest in culture

Continued cultural assemblies to acknowledge all of the cultures of our school

Reviewed how we acknowledge cultural ambassadors

Had organised for additional cultural groups in the school (cultural representation) but not actioned due to lockdown

Considered non-dance related opportunities

International Night scheduled to celebrate our cultural diversity but was not able to take place

Continue with fortnightly Kohia Korero

Continue to develop the student coach involvement in Kohia Korero and playground support

Engage in Mitey programme from term 2 2022

Cultural assembly programme to extend Cultural ambassadors to be recognised with an excellence certificate

Extend the cultural group opportunities for students

Greater representation at Eden Albert cultural festival

Train student coaches to actively support students in classes and in the playground  
e.g buddy coaches, class coaches, playground coaches, learning coaches

## Teachers asking students for ideas

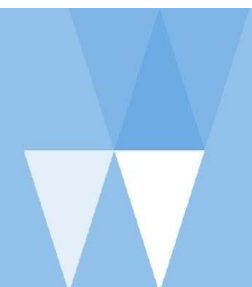
Continued to build on Kohia Korero  
Scheduled Kohia Korero each fortnight after assembly  
Student coaches were allocated to each class  
Buddy coaching time was scheduled outside Kohia Korero time  
Year 6 - 8 Kohia Korero took place at a different time so student coaches were part of the class discussion  
Kohia Korero student generated ideas were gathered regularly on how to get on well with each other

## Planning for next year:

Continue to embed the school's wellbeing practices for staff and students particularly as we are still working through the impacts of a pandemic.  
Think of ways that we can adapt our plans to fit with Covid-19 restrictions on groups and gathering.

## English Language Learners

Strategic Aim:	For all ākongā (learners) to access a rich curriculum that will support and empower them to learn and realise their potential.					
Annual Aim:	Our multilingual learners are fully supported to actively learn English across the curriculum					
Target:	Our English Language Learners at stages 1, 2 and 3, engage in the KTS ELLP pathway to demonstrate their development in language features of spoken English across the curriculum					
Baseline Data:	Feb 2021					
	SPEAKING	Foundation	Stage 1	Stage 2	Stage 3	Total
	Year 1	3	0	0		3
	Year 2	10	9	0	0	19
	Year 3	9	12	0	0	21
	Year 4	6	17	1	0	24
	Year 5	0	9	2	0	11
	Year 6	2	0	2	1	5
	Year 7	0	1	1	0	2
	Year 8	1	1	1	0	3
	Total	28	49	7	1	



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>Embed effective use of the ELLP learning pathway and associated resources for planning, tracking and assessing progress by both teachers and students</p> <p>Continue to share helpful resources with teachers</p> <p>Coordinate planning of withdrawal groups with class teachers</p> <p>Offer opportunities for observation and professional learning about grammatical knowledge</p>	<div>Aug 2021</div> <table><tr><th>Speaking</th><th>Foundation</th><th>Stage 1</th><th>Stage 2</th><th>Stage 3</th><th>Total</th></tr><tr><td>Year 0</td><td>5</td><td>0</td><td>0</td><td>0</td><td>5</td></tr><tr><td>Year 1</td><td>17</td><td>0</td><td>0</td><td>0</td><td>17</td></tr><tr><td>Year 2</td><td>15</td><td>10</td><td>0</td><td>0</td><td>25</td></tr><tr><td>Year 3</td><td>11</td><td>15</td><td>0</td><td>0</td><td>26</td></tr><tr><td>Year 4</td><td>4</td><td>25</td><td>0</td><td>0</td><td>29</td></tr><tr><td>Year 5</td><td>2</td><td>8</td><td>3</td><td>0</td><td>13</td></tr><tr><td>Year 6</td><td>2</td><td>1</td><td>3</td><td>0</td><td>6</td></tr><tr><td>Year 7</td><td>2</td><td>1</td><td>2</td><td>0</td><td>5</td></tr><tr><td>Year 8</td><td>1</td><td>1</td><td>1</td><td>0</td><td>3</td></tr><tr><td>Total</td><td>59</td><td>61</td><td>9</td><td>0</td><td>129</td></tr></table>	Speaking	Foundation	Stage 1	Stage 2	Stage 3	Total	Year 0	5	0	0	0	5	Year 1	17	0	0	0	17	Year 2	15	10	0	0	25	Year 3	11	15	0	0	26	Year 4	4	25	0	0	29	Year 5	2	8	3	0	13	Year 6	2	1	3	0	6	Year 7	2	1	2	0	5	Year 8	1	1	1	0	3	Total	59	61	9	0	129	<p>It is difficult to measure the February to August progress in this way as the greater part of these differences was likely to be connected to the makeup of the cohort.</p> <p>Fluctuations were due to students leaving, completing their entitled funding period, reaching the benchmark for funding and new students eligible for funding.</p>	<p>Complete the development of the child speak ELLs for students to engage with</p> <p>MoE has indicated that we will be able to move away from the original ELLP <a href="#">matrices</a> for assessing students and be able to use the <a href="#">ELLP Pathway</a>. This is a more accessible document for teachers and students.</p> <p>Students will be able to set their own English language learning goals via Hero.</p>
Speaking	Foundation	Stage 1	Stage 2	Stage 3	Total																																																																
Year 0	5	0	0	0	5																																																																
Year 1	17	0	0	0	17																																																																
Year 2	15	10	0	0	25																																																																
Year 3	11	15	0	0	26																																																																
Year 4	4	25	0	0	29																																																																
Year 5	2	8	3	0	13																																																																
Year 6	2	1	3	0	6																																																																
Year 7	2	1	2	0	5																																																																
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Total	59	61	9	0	129																																																																
Planning for next year:																																																																					

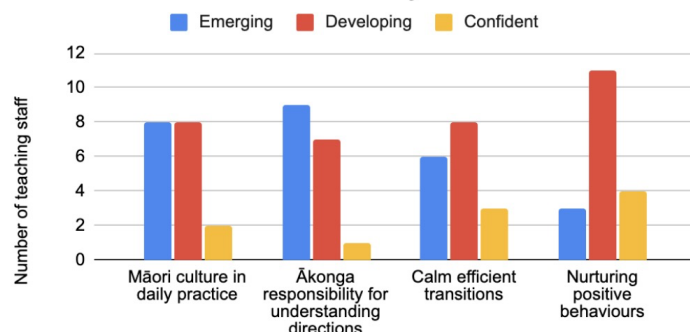
Embed effective use of the ELLP learning pathway and associated resources for planning, tracking and assessing progress by both teachers and students

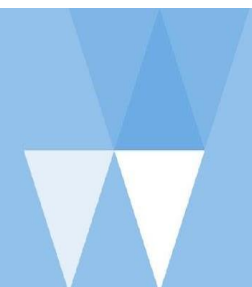
Continue to share helpful resources with teachers

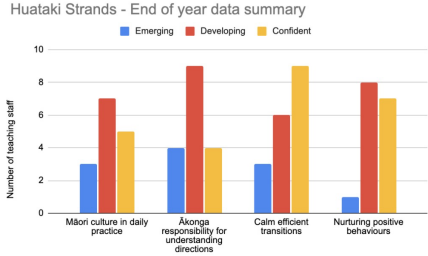
Coordinate planning of withdrawal groups with class teachers

Offer opportunities for observation and professional learning about grammatical knowledge

## Bicultural

Strategic Aim:	KTS aims for a learning community that encourages highly trusted professionals who participate in a continuous growth cycle that fosters collaborative learning and reflection																				
Annual Aim:	The implementation of a cultural competency pathway (poutama) that scaffolds the learning of te ao Māori (te reo, tikanga and Tiriti o Waitangi) for staff and students																				
Target:	Staff confidently create culturally inclusive teaching environments that support the achievement of all learners and build collective bicultural understanding																				
Baseline Data:	<div><div>Huataki strands - data summary</div><div><div><div>Emerging</div><div>Developing</div><div>Confident</div></div><table><thead><tr><th>Huataki Strand</th><th>Emerging</th><th>Developing</th><th>Confident</th></tr></thead><tbody><tr><td>Māori culture in daily practice</td><td>8</td><td>8</td><td>2</td></tr><tr><td>Ākonga responsibility for understanding directions</td><td>9</td><td>7</td><td>1</td></tr><tr><td>Calm efficient transitions</td><td>6</td><td>8</td><td>3</td></tr><tr><td>Nurturing positive behaviours</td><td>3</td><td>11</td><td>4</td></tr></tbody></table></div></div>	Huataki Strand	Emerging	Developing	Confident	Māori culture in daily practice	8	8	2	Ākonga responsibility for understanding directions	9	7	1	Calm efficient transitions	6	8	3	Nurturing positive behaviours	3	11	4
Huataki Strand	Emerging	Developing	Confident																		
Māori culture in daily practice	8	8	2																		
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																				
<p>Consult with Matua Rudolph around our new school themes and how these are reflected in Māoridom.</p> <p>Build our cultural competency programme undertaken</p> <p>Establish a school wide perspective of where we are 'achieving' against He Poutama as referenced in Hikairo Schema</p> <p>Our processes for pōwhiri and mihi whakatau continued to be reviewed</p> <p>Each assembly to start with the school karakia and respond to a class presentation with a waiata</p> <p>Staff respectfully use and focus on correct pronounce te reo Māori</p> <p>Hui with our Māori whanau identified actions to enhance the potential of all our Māori learners</p>	<p>Huataki Strands - End of year data summary</p>  <table border="1"> <caption>Huataki Strands - End of year data summary</caption> <thead> <tr> <th>Strand</th> <th>Emerging</th> <th>Developing</th> <th>Confident</th> </tr> </thead> <tbody> <tr> <td>Māori culture in daily practice</td> <td>3</td> <td>7</td> <td>5</td> </tr> <tr> <td>Akonga responsibility for understanding directions</td> <td>4</td> <td>9</td> <td>4</td> </tr> <tr> <td>Calm efficient transitions</td> <td>3</td> <td>6</td> <td>9</td> </tr> <tr> <td>Nurturing positive behaviours</td> <td>1</td> <td>8</td> <td>7</td> </tr> </tbody> </table> <p>56% of teaching staff rated themselves as improved in giving directions in te reo Māori.</p> <p>69% of teaching staff rated themselves higher at the end of the year on their ability to develop, display and role model commonly used phrases.</p> <p>62% of teaching staff have grown in confidence to provide opportunities for learners to respond in te reo.</p>	Strand	Emerging	Developing	Confident	Māori culture in daily practice	3	7	5	Akonga responsibility for understanding directions	4	9	4	Calm efficient transitions	3	6	9	Nurturing positive behaviours	1	8	7	<p>Three main areas of focus were identified</p> <ol style="list-style-type: none"> <li>1. common directions to be given in te reo Māori and allow time for ākonga to clarify their understanding.</li> <li>2. Develop, display and role model a list of commonly used phrases</li> <li>3. Provide opportunities for learners to respond in te reo Māori.</li> </ol> <p>While the year began with staff professional development and consistent support for both staff and students to develop in this area, the extended lockdown reduced the opportunity to build our vocabulary and reinforce language use across the school.</p> <p>Te reo continued to be taught via distance learning through classroom teachers, but the overall school-wide collective impetus was lost.</p>	<p>Continue to focus on building bicultural competence with staff and students</p> <p>Enrol in <a href="#">Whakamānawatia</a> programme which has a three strand approach involving PD for staff which supports programmes for students and whanau. Consider the use of elements outlined in the Hikairo schema to supplement this programme as needed</p> <p>Continue a staff PLD programme each term</p> <p>Ensure a 30 min te reo / tikanga formal lesson each week with learning integrated throughout the week</p> <p>Continue the kupu o te wiki school-wide initiative started in 2021</p> <p>Powhiri/ mihi whakau each term and continue to review tikanga and the relevant te reo</p> <p>Schedule rua hui (term 1 and 3)</p> <p>Explore ways for our Māori students to take pride in being Māori</p>
Strand	Emerging	Developing	Confident																				
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## Planning for next year:

Weekly learning programmes enhance individual and collective bicultural understanding and use of te reo  
Offer the staff language programme to whānau  
Ensure at least 1 hour of te reo / tikanga per week for all classes  
Continue to develop our KTS tikanga / kawa  
Work with the Board member to enhance collective Board understanding and knowledge (hautu)



## **Review of Kiwi Sport funding**

### **2021**

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2021, the school received total kiwisport funding of \$5403.00 exc GST. It was spent on the following:

Funding a sports assistant for 12 hours to coordinate the weekly netball tournament: **\$272.00**

- Registration, forming teams, organising coaches and managers, allocating uniforms for ten netball teams playing weekly from years 2 to 8

Central Zone Participation Fee: **\$288.70**

- Each year to participate in zone events schools need to pay a certain amount per child. Kiwisport has given KTS Intermediate students the opportunity to participate in 6 zone competitions: Netball Boys/Girls, Swimming, Table Tennis, Waterpolo and Football. We were also training teams for Cross Country, Basketball and Athletics competitions.

Eden/Albert Zone Participation Fee: **\$270.00**

- Each year to participate in zone events schools need to pay a certain amount per child. Kiwisport has given KTS Primary school students the opportunity to participate in 6 zone competitions: Swimming, Cricket, Football, Cross Country, Basketball and Rippa Rugby competitions.

Transport to Zone competitions: **\$1080.09**

- We needed to hire buses to transport teams to sporting events within our Zone, where parents were not available to transport.

Paying for Coaches/Umpires for Zone teams: **\$1364.30**

- We are required to provide a coach and/or umpire for Zone competitions.

Kohia Terrace Sports T-Shirts: **\$555.00**

- We bought a set of 30 PE shirts in a range of sizes for our teams to wear when competing in zone and weekly sports competitions.

Basketball: **\$ 847.34**

- This year there has been a great increase in interest from students (both boys and girls) in basketball. KTS invested in a new basketball hoop net, new basketballs and more basketball uniforms due to increased team numbers.

Subsidising basketball and netball fees: **\$321.28**

- We subsidised students with basketball and netball fees where families had financial difficulties.

Additional Sports Equipment needed for school sports: **\$388.61**

Further breakdown of how the KiwiSport funding was used is on the following table.

#### **Use of the funding for 2022:**

1. Continue to employ a sports assistant to organise weekly Netball competitions.
2. Continue to fund Zone sport competition expenses.

3. Support swimming lessons externally, as we don't have a school pool and can no longer borrow the University pool.
4. Subsidise Basketball coaching for school teams in Years 5-8 as the fees are a barrier to many families.

Report prepared by Rachel Ogilvy  
November 2021

Summary:			
	Swimming/Waterpolo		
		EA Zone transport	\$210.00
		Swimming caps	\$85.15
	Cricket		
		Cricket Zone Coach	\$336.11
	Basketball		
		Subsidising 2 students Term 2 x \$85 each	\$147.83
		Subsidising 5 students Term 3	\$86.49
		Net purchase	\$156.91
		Basketballs Purchase	\$130.43
		Basketball uniform purchase	\$335.00
		Basketball uniform purchase	\$225.00
		EA Zone transport	\$130.09
		Basketball Zone coach	\$336.11
	Netball		
		Sports Assistant 12 hours	\$272.00
		Umpires for zone teams	\$50.00
		Central Zone Transport	\$240.00
		Subsidy for 1 netball player	\$86.96
	Football		
		Central Zone Transport	\$220.00
		Football Zone Coach	\$336.11
	Cross Country		

		EA Zone transport	\$280.00
	Rugby		
		Rugby Zone Coach	\$305.97
	Additional Sports Equipment		
		Air Compressor	\$114.33
		T-Ball/Soccer Balls	\$189.13
	Zone Expenses	Central Zone Fees Y7/8	\$288.70
		Eden Albert Zone Fees Y4-6	\$270.00
		Zone Uniforms	\$555.00
	Total		\$5,387.32