

# KAPITI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 2873

**Principal:** Brent McDowell

**School Address:** 20 Iver Trask Place  
Paraparaumu

**School Postal Address:** P O Box 134, Kapiti,

**School Phone:** 04-298-5605

**School Email:** [admin@kapiti.school.nz](mailto:admin@kapiti.school.nz)

#### Members of the Board

Term expires	Position	How Position Gained	Name
May-23	Chair Person	co-opted	Ben Murphy
	Principal	ex Officio	Brent McDowell
May-23	Parent Rep	elected	Andrea Galland
Oct-21	Parent Rep	elected	Rebecca Foley
May-23	Parent Rep	elected	Lafaele Vaeluaga
May-23	Parent Rep	elected	Eve Rongo
Dec-23	Staff Rep	elected	Jillian Jenness

**Accountant / Service Provider:**

Davidson Dickson Ltd

# KAPITI SCHOOL

Annual Report - For the year ended 31 December 2021

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# KAPITI 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.

Ben Murphy

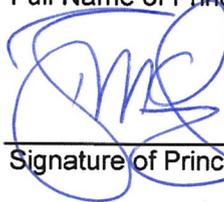
Full Name of Presiding Member

Brent McDowell

Full Name of Principal



Signature of Presiding Member



Signature of Principal

31.5.22

Date:

31.5.22

Date:

# KAPITI 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	1,630,770	1,799,310	1,966,797
Locally Raised Funds	3	212,881	77,000	77,335
Interest Income		8,911	3,000	19,627
		<u>1,852,562</u>	<u>1,879,310</u>	<u>2,063,759</u>
<b>Expenses</b>				
Locally Raised Funds	3	23,349	-	4,532
Learning Resources	4	1,117,037	1,321,123	1,289,747
Administration	5	106,934	122,740	117,643
Finance		1,062	-	1,155
Property	6	392,286	512,917	495,875
Depreciation		52,134	40,000	48,764
Loss on Disposal of Property, Plant and Equipment		-	-	607
		<u>1,692,802</u>	<u>1,996,780</u>	<u>1,958,323</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>159,760</b>	<b>(117,470)</b>	<b>105,436</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>159,760</u></b>	<b><u>(117,470)</u></b>	<b><u>105,436</u></b>

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



# KAPITI 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>1,169,026</u>	<u>1,169,027</u>	<u>1,063,590</u>
Total comprehensive revenue and expense for the year		159,760	(117,470)	105,436
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		8,223	-	-
<b>Equity at 31 December</b>		<u>1,337,009</u>	<u>1,051,557</u>	<u>1,169,026</u>
Retained Earnings		1,337,009	1,051,557	1,169,026
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>1,337,009</u>	<u>1,051,557</u>	<u>1,169,026</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.



# KAPITI 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	7	208,460	29,341	102,189
Accounts Receivable	8	73,140	71,500	71,789
Prepayments		1,620	1,500	1,210
Investments	9	1,057,837	569,113	869,113
		<u>1,341,057</u>	<u>671,454</u>	<u>1,044,301</u>
<b>Current Liabilities</b>				
GST Payable		6,884	-	1,516
Accounts Payable	11	108,190	102,790	109,932
Revenue Received in Advance	12	25,778	-	34,400
Provision for Cyclical Maintenance	13	38,042	-	28,127
Finance Lease Liability	14	4,219	16,142	7,942
Funds held for Capital Works Projects	15	141,391	-	3,851
		<u>324,504</u>	<u>118,932</u>	<u>185,768</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,016,553</b>	<b>552,522</b>	<b>858,533</b>
<b>Non-current Assets</b>				
Investments		-	-	-
Property, Plant and Equipment	10	344,588	545,038	355,038
		<u>344,588</u>	<u>545,038</u>	<u>355,038</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	18,828	46,003	36,003
Finance Lease Liability	14	5,304	-	8,541
		<u>24,132</u>	<u>46,003</u>	<u>44,544</u>
<b>Net Assets</b>		<u><u>1,337,009</u></u>	<u><u>1,051,557</u></u>	<u><u>1,169,027</u></u>
<b>Equity</b>		<u><u>1,337,009</u></u>	<u><u>1,051,557</u></u>	<u><u>1,169,026</u></u>

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



# KAPITI 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		432,393	568,749	551,179
Locally Raised Funds		204,189	77,000	112,414
Goods and Services Tax (net)		5,368	-	6,416
Payments to Employees		(214,913)	(305,486)	(263,308)
Payments to Suppliers		(236,978)	(276,107)	(201,903)
Interest Paid		(1,062)	-	(1,155)
Interest Received		8,878	1,500	21,088
				-
Net cash from/(to) Operating Activities		197,875	65,656	224,731
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(607)
Purchase of Property Plant & Equipment (and Intangibles)		(41,683)	(223,602)	(85,118)
Purchase of Investments		(188,724)	42,737	(74,504)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(230,407)	(180,865)	(160,229)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		8,223	-	-
Finance Lease Payments		(6,960)	3,142	(5,574)
Funds Administered on Behalf of Third Parties		137,540	-	3,851
Net cash from/(to) Financing Activities		138,803	3,142	(1,723)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>106,271</b>	<b>(112,067)</b>	<b>62,779</b>
Cash and cash equivalents at the beginning of the year	7	102,189	141,408	39,410
<b>Cash and cash equivalents at the end of the year</b>	7	<b>208,460</b>	<b>29,341</b>	<b>102,189</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.



# KAPITI SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

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

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



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

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

#### ***Other Grants***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10-50 years
Furniture and equipment	2-10 years
Information and communication technology	5 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 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 unspent grants, should the School be unable to provide the services to which they relate.

**o) Funds Held in Trust**

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

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

**p) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**q) Provision for Cyclical Maintenance**

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

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

**r) Financial Instruments**

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

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

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

**s) 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.

**t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	352,660	330,950	372,733
Teachers' Salaries Grants	915,011	1,000,000	1,050,392
Use of Land and Buildings Grants	283,366	400,000	385,012
Other MoE Grants	70,734	59,360	149,709
Other Government Grants	8,999	9,000	8,951
	<u>1,630,770</u>	<u>1,799,310</u>	<u>1,966,797</u>

The school has opted in to the donations scheme for this year. Total amount received was \$31,950.

## 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	113,566	28,000	33,489
Fees for Extra Curricular Activities	16,368	-	5,129
Fundraising & Community Grants	78,805	47,000	30,128
Other Revenue	4,142	2,000	8,589
	<u>212,881</u>	<u>77,000</u>	<u>77,335</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	23,349	-	3,186
Fundraising and Community Grant Costs	-	-	1,346
	<u>23,349</u>	<u>-</u>	<u>4,532</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>189,532</u>	<u>77,000</u>	<u>72,803</u>

#### 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	62,129	80,137	46,721
Equipment Repairs	87	-	-
Information and Communication Technology	6,505	7,000	7,046
Employee Benefits - Salaries	1,034,313	1,211,986	1,224,403
Staff Development	14,003	22,000	11,577
	<u>1,117,037</u>	<u>1,321,123</u>	<u>1,289,747</u>

#### 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	8,838	7,300	7,365
Board Fees	2,795	3,240	2,755
Board Expenses	4,026	9,700	6,322
Communication	3,397	4,750	3,733
Consumables	3,342	10,000	5,358
Operating Lease	280	-	1,615
Other	6,518	8,650	6,097
Employee Benefits - Salaries	66,993	68,000	72,678
Insurance	2,845	3,200	4,020
Service Providers, Contractors and Consultancy	7,900	7,900	7,700
	<u>106,934</u>	<u>122,740</u>	<u>117,643</u>

#### 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	7,494	7,500	7,249
Consultancy and Contract Services	25,565	26,520	26,291
Cyclical Maintenance Provision	11,426	10,000	6,894
Grounds	1,488	200	66
Heat, Light and Water	12,989	12,726	14,132
Rates	5,800	6,250	5,677
Repairs and Maintenance	19,377	19,721	25,016
Use of Land and Buildings	283,366	400,000	385,012
Security	1,298	2,500	645
Employee Benefits - Salaries	23,483	27,500	24,893
	<u>392,286</u>	<u>512,917</u>	<u>495,875</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.



## 7. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	208,448	29,341	102,177
Saver	12	-	12
Cash and cash equivalents for Statement of Cash Flows	<u>208,460</u>	<u>29,341</u>	<u>102,189</u>

Of the \$208,460 Cash and Cash Equivalents, \$141,391. 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	370	-	298
Interest Receivable	1,782	1,500	1,749
Teacher Salaries Grant Receivable	70,988	70,000	69,742
	<u>73,140</u>	<u>71,500</u>	<u>71,789</u>
Receivables from Exchange Transactions	2,152	1,500	2,047
Receivables from Non-Exchange Transactions	70,988	70,000	69,742
	<u>73,140</u>	<u>71,500</u>	<u>71,789</u>

## 9. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,057,837	569,113	869,113
Total Investments	<u>1,057,837</u>	<u>569,113</u>	<u>869,113</u>



## 10. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	60,988	-	-	-	(2,035)	58,953
Building Improvements	98,529	-	-	-	(12,009)	86,520
Furniture and Equipment	116,270	3,855	-	-	(18,539)	101,586
Information and Communication Technology	43,507	4,881	-	-	(11,074)	37,314
Leased Assets	15,180	-	-	-	(6,888)	8,292
Library Resources	12,705	1,530	-	-	(1,589)	12,646
Work in Progress	7,859	31,417	-	-	-	39,276
<b>Balance at 31 December 2021</b>	<b>355,038</b>	<b>41,683</b>	<b>-</b>	<b>-</b>	<b>(52,134)</b>	<b>344,588</b>

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	101,737	(42,784)	58,953	101,737	(40,749)	60,988
Building Improvements	125,802	(39,282)	86,520	125,802	(27,273)	98,529
Furniture and Equipment	255,347	(153,760)	101,587	251,491	(135,221)	116,270
Information and Communication Technology	112,605	(75,291)	37,314	112,368	(68,861)	43,507
Work in Progress	39,276	-	39,276	7,859	-	7,859
Leased Assets	35,692	(27,400)	8,292	35,692	(20,512)	15,180
Library Resources	68,987	(56,341)	12,646	67,457	(54,752)	12,705
<b>Balance at 31 December</b>	<b>739,446</b>	<b>(394,858)</b>	<b>344,588</b>	<b>702,406</b>	<b>(347,368)</b>	<b>355,038</b>

## 11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	10,579	9,625	11,103
Accruals	8,838	6,165	6,165
Employee Entitlements - Salaries	78,602	75,000	81,602
Employee Entitlements - Leave Accrual	10,171	12,000	11,062
	<b>108,190</b>	<b>102,790</b>	<b>109,932</b>
Payables for Exchange Transactions	108,190	102,790	109,932
	<b>108,190</b>	<b>102,790</b>	<b>109,932</b>

The carrying value of payables approximates their fair value.



**12. Revenue Received in Advance**

	<b>2021 Actual</b>	<b>2021 Budget (Unaudited)</b>	<b>2020 Actual</b>
	\$	\$	\$
Other revenue in Advance	25,778	-	34,400
	<u>25,778</u>	<u>-</u>	<u>34,400</u>

**13. Provision for Cyclical Maintenance**

	<b>2021 Actual</b>	<b>2021 Budget (Unaudited)</b>	<b>2020 Actual</b>
	\$	\$	\$
Provision at the Start of the Year	64,130	64,130	68,405
Increase/ (decrease) to the Provision During the Year	11,426	10,000	6,894
Use of the Provision During the Year	(18,686)	-	(11,169)
Provision at the End of the Year	<u>56,870</u>	<u>74,130</u>	<u>64,130</u>
Cyclical Maintenance - Current	38,042	-	28,127
Cyclical Maintenance - Term	18,828	46,003	36,003
	<u>56,870</u>	<u>46,003</u>	<u>64,130</u>

**14. Finance Lease Liability**

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

	<b>2021 Actual</b>	<b>2021 Budget (Unaudited)</b>	<b>2020 Actual</b>
	\$	\$	\$
No Later than One Year			
Later than One Year and no Later than Five Years	3,664	16,142	6,897
Later than Five Years	4,713		7,394
Future Finance Charges	1,146		2,192
	<u>9,523</u>	<u>16,142</u>	<u>16,483</u>
<b>Represented by</b>			
Finance lease liability - Current	4,219	16,142	7,942
Finance lease liability - Term	5,304		8,541
	<u>9,523</u>	<u>16,142</u>	<u>16,483</u>



## 15. 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 \$
Block N		-	49,393	(36,802)		12,591
AMS Combined stage 2		-	34,343	(7,975)		26,368
Cladding		-	32,100	(10,897)		21,203
SIP Caretaker shed, breakout space		3,851	103,000	(25,622)		81,229
Roof replacement		-	45,116	(45,116)		-
<b>Totals</b>		<b>3,851</b>	<b>263,952</b>	<b>(126,412)</b>	<b>-</b>	<b>141,391</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

141,391

-

141,391

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Caretaker shed, breakout space			15,662	(11,811)		3,851
<b>Totals</b>		<b>-</b>	<b>15,662</b>	<b>(11,811)</b>	<b>-</b>	<b>3,851</b>

## 16. Related Party Transactions

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

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



## 17. Remuneration

### Key management personnel compensation

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

	<b>2021 Actual \$</b>	<b>2020 Actual \$</b>
<i>Board Members</i> Remuneration	2,795	2,755
<i>Leadership Team</i> Remuneration Full-time equivalent members	240,726 2	232,068 2
<b>Total key management personnel remuneration</b>	<b>243,521</b>	<b>234,823</b>

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the 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:

	<b>2021 Actual \$000</b>	<b>2020 Actual \$000</b>
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	130-140	120-130
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:

<b>Remuneration \$000</b>	<b>2021 FTE Number</b>	<b>2020 FTE Number</b>
100-110	1.00	1.00
	<b>1.00</b>	<b>1.00</b>

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

## 18. Compensation and Other Benefits Upon Leaving

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

	<b>2021 Actual</b>	<b>2020 Actual</b>
Total Number of People	-	-

## 19. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 20. Commitments

### (a) Capital Commitments

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

(a) \$32,100 contract for weather tight issues to be completed in 2022, which will be fully funded by the Ministry of Education. \$32,100 has been received of which \$10,897 has been spent on the project to date;

(b) Contract to have the Stage 2 classroom upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$34343 has been received of which \$6975 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) N Block upgrade as agent for the Ministry of Education at a contract amount of \$57,593. The project is fully funded by the Ministry and \$49,393 has been received of which \$36,802 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) SIP Project - Caretaker shed and breakout rooms upgrade (\$156,618) as agent for the Ministry of Education. The project is fully funded by the Ministry and \$118,662 has been received of which \$37,433 has been spent on the project to balance date. This project has been approved by the Ministry.

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$7,423.30 contract for Remediation of building to be completed in 2021, which will be fully funded by the Ministry of Education.

(b) \$15,661 contract for new multi purpose teaching space and site storage improvements to be completed in 2021, which will be fully funded by the Ministry of Education under the S.I.P package.

### (b) Operating Commitments

As at 31 December 2021 the Board had not entered into any contracts:

(2020: Nil)



## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	208,460	29,341	102,189
Receivables	73,140	71,500	71,789
Investments - Term Deposits	1,057,837	569,113	869,113
<b>Total Financial assets measured at amortised cost</b>	<b>1,339,437</b>	<b>669,954</b>	<b>1,043,091</b>

### Financial liabilities measured at amortised cost

Payables	108,190	102,790	109,932
Finance Leases	9,523	16,142	16,483
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>117,713</b>	<b>118,932</b>	<b>126,415</b>

## 22. Events After Balance Date

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

## 23. Comparatives

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



## **24. 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.

### **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.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF KAPITI SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Kapiti School (the School). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway 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 20, 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 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 of Trustees 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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 obtained at the date of our report is the analysis of variance, a Kiwisport statement and a list of the Trustees, 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 (Revised): *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.



Chrissie Murray  
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General  
Wellington, New Zealand

## Annual Plan/Achievement Goals for 2021

### Strategic Goal One

Raised student achievement through quality teaching both inside and outside the classroom



#### **Objective:**

To lift student achievement in literacy in the first two years at school through **oral language**.

#### **Rationale:**

Oral language builds better social interactions, increases life chances and allows access to a broader curriculum.

#### **Baseline data:**

Oral Language Data is collected as a formative assessment. We will monitor this progress through literacy assessment.

#### **Annual Aims:**

To improve the oral language capacity of our tamariki in their first two years of school.

#### **Targets:**

See reading targets.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	Evidence
<p>Assessment practices continued to be developed and unpacked through collaborative communication.</p> <p>SLT Catherine Brabham to support junior staff in the development of effective oral language programmes.</p>	Jillian - Team Leader	<ul style="list-style-type: none"> <li>• SLT</li> <li>• Professional Development Budget for additional release</li> </ul>	<p>Reflective Practice Cycle observations and coaching sessions - Termly Wk 5 and 8</p> <p>Target Pupil Plan Check ins every 5 weeks.</p> <p>Reporting to the BOT regularly.</p>	<p>Progress will be monitored using the Oral Language Assessment Tool and observations/feedback from SLT.</p>	<p><u>7/9/21</u> Training planned with SLT. Target pupil plans are continuing Just being used to create learning.</p>

Target pupil plans established in Term 1 and regularly monitored - every five weeks.

### Overall Evaluation

Again there was disruption to the junior team at the start of the year due to a change in teachers. Our junior learning through play programme has been well established now for over a year. Our junior lead has supported the development of key pedagogical practices that support the development of oral language and foundational skills for literacy and numeracy acquisition. COVID disrupted the ability for our SLT to come into our spaces and support teachers, however, some of this was able to continue. Teachers have been working to unpack our drivers of Whakawhanaungatanga and Identity, and Collaborative Communication.

During the year, our SLT and other Ministry of Education Learning Through Play specialists were able to provide external evaluation on the programme. It was noted that students were engaged and enjoying the learning being provided to them. Students were comfortable in the spaces and confident to work with a range of students.

Suggestions for us going forward include:

- Connect with other schools engaging in high quality play based learning and assessment.
- Review the effectiveness of the current programme in;
  - Intentionally teaching to focus on extending each child's learning to effectively support learning to progress
  - Providing provocations, challenges and opportunities to explore new learning
  - Purposeful planning for learning that can't be left to chance
  - Using ongoing and in-depth inquiry processes to strengthen learning
  - Strengthen bi-cultural practice in the classroom and think about how the environment needs to change to reflect your community of learners

### Next Steps

- Reviewing the above for effectiveness.
- Visiting local kura who are effectively implementing learning through play programmes.

### Objective:

To lift student achievement in literacy in the first four years at school through **phonological awareness (PA)** and **phonics**.

### Rational:

PA are the building blocks of literacy and students who develop PA have the greatest chance of acquiring literacy skills. There are high levels of students at risk.

### Baseline data:

Teachers will use our phonological assessment tool to analyse data for effective teaching and learning.

### Annual Aims:

To analyse student achievement in phonological awareness and develop an understanding of how to use phonological awareness data to inform practice.

To accelerate the literacy acquisition of Year 1-2 students.

### Targets:

At the end of 2 years 70% of children will be working at Level 16 or above in reading and at 1A level in writing.

At the end of 4 years 80% of students will be working at expectations.

To ensure all students have strong literacy skills to access all areas of the curriculum.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	Evidence
<p>All children’s phonological knowledge will be assessed each term until early phonological and letter knowledge is secure. This data will be used for teaching decisions.</p> <p>All children in the first 2 years at school will be grouped for literacy instruction by their phonological knowledge development.</p> <p>All children will receive a systematic approach to literacy instruction. Children will have sequenced lessons which develop knowledge of a specific phoneme, establish its relationship to the grapheme(s), read texts which focus on the phoneme and record a text which focuses on the phoneme.</p> <p>Children will also be involved in shared reading, guided writing lessons and language experiences.</p> <p>Children who are not making expected progress through termly monitoring will be considered for more intense learning programmes.</p> <p>Assessment data will be collected by teachers and</p>	<p>Jillian - Team Leader</p>	<p>Professional Development Budget</p> <p>Yolanda Soryl course for Teachers of Yr 1 and 2 students</p> <p>Yolanda Soryl resources - these were created at the end of 2019.</p> <p>Teacher Release time.</p>	<p><b>Term 1</b></p> <p>Assessment info gathered and students grouped for instruction by end of Week 7 Term one.</p> <p>Classroom programme developed to ensure engagement</p> <p>Lesson format developed for literacy</p> <p>Assessment information analysed to consider the rate of progress for each child.</p> <p><b>Term 2 and 3</b></p> <p>Continue with programmes and assessment information to guide pedagogy. Syndicate-wide accountability.</p> <p>All teachers have attended Yolanda Soryl course by end of Term 2.</p> <p><b>Term 4</b></p> <p>School-wide analysis of the programme. Evaluating and actions for 2022 developed.</p>	<p>The assessment schedule for 2020 details the data that will be collected. This will be analysed each term, considering which individuals and which groups are progressing and which are not. The programme will be modified accordingly.</p> <p>Phonological Awareness testing will be used at entry level and to measure progress.</p>	<p><b>Development of literacy programme</b> - It is expected that over the 2021 year the programme will be modified according to the progress of students each term.</p> <p>Teachers will be responsible for assessing and tracking the progress of students. Teachers will be responsible for lesson delivery supported by SLT and team leader.</p> <p><u>7/9/21</u> All junior staff have attended Yolander Soryl phonological data. Reading/Writing links are being discussed and analysed. Reading data is improving. Structured Literacy for 2022 is a strong option.</p> <p>Focusing on school-wide lift rather than Tier 2-3 students.</p> <p>Phonics data is being more intensely analysed????? What is the phonics data showing us?</p>

analysed to consider where the programme needs modifying to ensure achievement of all individuals and all groups.

### **Overall Evaluation**

A phonological awareness programme and the beginnings of a structured literacy programme have been implemented over the year. All staff of junior students have participated in Yolanda Soryl training to implement phonological awareness development in students. Jillian attended a structured literacy course and has been working with her team on how to develop a structured literacy approach for literacy acquisition. Part of this process has included the teaching of reading and writing simultaneously and making the links between reading and writing explicit for our students.

A more robust monitoring system has been set up by Te Motu to track the progress of students. This includes a change in the way we use eTap to monitor student progress. The data is now better able to drive conversations in the team around which students are progressing, what is working and what changes can be made to support all students.

The school has purchased a range of decodable texts which allow teachers to teach structured literacy in a systematic and explicit way. We will be removing a range of the more 'traditional' texts from our resource bank.

While we have not been running our Quick60 programme this year, we have seen a substantial increase in reading across all our students and, in particular, our Year 8 (91% at/above) and Year 7 (77% at/above) students are showing excellent progress. During Term 4 of 2021, we started to implement an accelerated programme for our senior students in Years 5-6 who were in need of extra support and had missed out on a structured reading approach at the beginning of their literacy learning journeys. Early analysis shows that they are quickly picking up the skills needed to become effective readers.

### **Next Steps**

- Continue to develop a structured literacy approach for our junior learning areas and support senior students who need extra support.

<p><b>Objective:</b> To monitor and lift the achievement of <b>Māori girls at KPS.</b></p> <p><b>Rationale:</b> Māori girls are consistently and significantly performing lower than their peers.</p>			<p><b>Baseline data:</b></p> <p>Writing - 52% of Maori girls are below or well-below expectations. Reading - 33% of Maori girls are below or well-below expectations. Maths - 48% of Maori girls are below or well-below expectations.</p>		
<p><b>Annual Aims:</b> To analyse student achievement for Maori girls at KPS.</p> <p>To accelerate achievement across the cohort.</p> <p>To ensure all students experience success as learners at Kapiti Primary School.</p>			<p><b>Targets:</b></p> <p>Lifting reading and writing by 10% over the year. Lifting maths by 10% over the year.</p>		
Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	
<p>Analyse data school-wide.</p> <p>Contact whānau of priority students..</p> <p>Develop target pupil plans. Team meetings to identify which students need acceleration and what the plan looks like. Assessment and targets established by teachers.</p> <p>Follow assessment schedule.</p> <p>Evaluate shifts using target pupil plans.</p> <p>Change programmes and students accordingly. Continue to monitor and assess progress.</p> <p>Discuss with colleagues, ways to lift achievement using 'open to learning' conversations.</p> <p>Report to board</p>	<p>Liz Brent to support</p>	<p>As needed.</p> <p>PD Budget to send teachers to courses.</p> <p>Release used for teachers to collaboratively develop and monitor effic</p>	<p>Term One</p> <p>End of Term One</p> <p>Term Two and Three</p> <p>End of Term Two</p> <p>End of Term Four</p>	<p>What is happening?????</p> <p>Data is being analysed. Not making great progress. Some shift in reading.</p> <p>Unpacking our driver - Whakawhanaungatanga and Identity - Russell Bishop.</p> <p>RPC shows some areas of need - task selection and high expectations and reflection as part of the teaching model.</p>	

Report back to the board at the end of year and make new targets.

### **Overall Evaluation**

There are 29 students in this cohort.

#### **Progress in Reading**

Accelerated Progress (more than a year)	3
Progress (one year)	24
Less than a year's progress	2

#### **Progress in Writing**

Accelerated Progress (more than a year)	3
Progress (one year)	22
Less than a year's progress	4

#### **Progress in Maths**

Accelerated Progress (more than a year)	5
Progress (one year)	21
Less than a year's progress	3

While this data at face value shows that we haven't significantly improved the amount of students accelerating, a closer analysis with this cohort's data from last year shows a significant increase in students who have made 'one years progress'. The challenge for us as a school is to significantly increase the number of students accelerating and, hence, achieving at expectations. Across the school, we have seen a strong improvement in our data and we need to ensure that this cohort is part of that strong progress and doesn't get left behind. As we move into 2022, we will closely monitor all students who are not progressing (ERO recommendation) and develop our culturally responsive practice (CRP) through our drivers, especially Whakawhanaungatanga and Identity.

### **Next Steps**

- Build CRP through our drivers, especially Whakawhanaungatanga and Identity.
- Monitor all students who are not progressing at expected levels.
- Develop quality teacher practice through professional development and our reflective practice cycle.

### **Objective:**

### **Baseline data:**

Writing - 59.2% are below or well-below expectations (16 students).



### Overall Evaluation

There are 25 students in this cohort.

#### **Progress in Reading**

Accelerated Progress (more than a year)	6
Progress (one year)	17
Less than a year's progress	2

#### **Progress in Writing**

Accelerated Progress (more than a year)	9
Progress (one year)	9
Less than a year's progress	7

#### **Progress in Maths**

Accelerated Progress (more than a year)	3
Progress (one year)	19
Less than a year's progress	3

This cohort has made significant progress in Reading and some progress in Writing and Maths. While the numbers accelerating in Maths and Writing compared to students making less than a year's progress aren't significant, this cohort has more students progressing at one year than the same cohort had a year ago. This year, we are looking to continue to accelerate the numbers of students who are not currently meeting their year group expectations.

### Next Steps

- Build CRP through our drivers, especially Whakawhanaungatanga and Identity.
- Monitor all students who are not progressing at expected levels.
- Develop quality teacher practice through professional development and our reflective practice cycle.



<p>Teachers proactively communicate with whānau about positives. Weekly targeting of whānau.</p> <p>Termly whānau hūi.</p> <p>Continue to build connections with local community organisations to enhance learning outside of the classroom.</p>			Termly/Ongoing		
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**Overall Evaluation**

COVID had an effect on Strategic Goal 2 both in creating challenges and opening up opportunities. While real-time reporting continued throughout the year, we are looking to develop this further by improving the quality of the information shared with parents, including being more student driven and embedding it as part of the learning process.

We built stronger connections with Ati Awa by visiting the local marae and making connections with Iwi to support our local curriculum development. We could strengthen connections by contributing to support local iwi projects.

It was difficult to engage with our school community and we have to find innovative ways to do this in the current COVID climate. This will be part of the principal appraisal for 2022 and a management unit has been assigned to this goal.

**Next Steps**

Continue to develop Iwi connections.

Develop community events (COVID permitting) to create strong relationships.

## Strategic Goal Three

### Implementation of Positive Behaviour for Learning School wide



#### Objective:

Develop positive relationships between students, teachers and whānau and create a physical and emotional environment that nurtures confident learners and reflects the diversity of our community.

#### Rationale:

Students need to have a sense of belonging and strong relationships in order to thrive.

#### Baseline data:

Baseline data shows us that defiance and aggression are our biggest contributors to the disruption of learners.

#### Annual Aims:

To ensure all teachers including new staff can effectively implement PB4L Tier 1 practices.

Developing Tier 2 processes and restorative practice.

Developing PB4L strategies with our community to assist children at home with behaviour through PB4L initiatives.

#### Targets:

Decrease negative behaviours by 10%

Continue to meet PB4L Data expectations - triangle expectations of 80%, 15%, 5%.

Reduce the amount of problem behaviours in the second and third block by 15%.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	
Develop a trauma informed philosophy for teachers and BOT. <ul style="list-style-type: none"> <li>- Buy and share resources with staff.</li> <li>- Bring in experts to develop knowledge around trauma.</li> </ul>	Liz and Brent	PD Budget to send new staff to Tier 1 induction training.	Term One	Regular check ins with staff	
	Support from Learning Support Ed Psyc	Rachell is released to go to PB4L Cluster Meetings.		Data review at staff level twice termly.	
Induct new staff to PB4L practices			Term One	Data review at BOT level termly.	
Termly Principal's Reports to the BOT.					
Once a term, share back behaviour data to BOT.			Term One and Two		
Develop school-wide systems for supporting positive behaviour learning and supporting students to develop skills.					
PD on becoming trauma informed			Ongoing		

### **Overall Evaluation**

A significant shift in teacher thinking around supporting students to create, maintain and build positive relationships was observed across the school. This was due to the significant professional development that teachers understood to become 'trauma informed practitioners'. Student behaviour improved including an increase in on-task learning and positive dispositions while seeing a decrease in defiance and aggression around the school. Teachers have been able to develop skills to de-escalate student outbursts and build students' self-regulation abilities (managing emotions). This created a more positive learning environment for all students.

Staff have reported more clarity around how to support students and the Behaviour Management at KPS document was created. Staff have read this and provided feedback that they understand the expectations. Professional development was carried out on developing restorative practices and how to have restorative conversations to build a culture of community and to repair harm.

Teachers reported that they would like to unpack more strategies that support the complex needs of our most challenging students.

### **Next Steps**

- Unpacking more strategies linked to complex behaviour needs based around trauma informed practice.
- Using our Behaviour Management plan to guide, support and expect staff to care for students.
- Find and visit more schools who are on a 'trauma informed' journey. Attend the trauma informed conference in June.

## Strategic Goal Four

Future focused learning accessible to all



**Objective:**

Develop relevant and engaging local curriculum design responsive to all our learners in particular Māori learners.

Building and developing Collaborative Practice to improve Assessment Capabilities (Kaiako/teachers, ākonga/students,whānau/parents)

**Rationale:**

Our localised curriculum needs to reflect our school vision and our unique position in Aotearoa.

**Baseline data:**

Initial RPC observations.

**Annual Aims:**

To develop teacher ability to collaborate around student learning.

To develop our five drivers that reflect our school vision.

**Targets:**

Moving most Collaborative Approach categories to developing and some to extending.

Actions/Practices	Led By:	Budget/Resources	Timeframe	Monitor Progress	
<p><u>Term One</u></p> <p>TOD with Katrina</p> <p>DFL session - what is Collaborative Communication</p> <p>Reflective Practice Cycle (RPC).</p> <p>Staff Only Day</p> <p>RPC</p> <p>Evaluate</p>		<p>Release as needed.</p> <p>Staff Only Day.</p> <p>PD Budget allocated to this.</p>	<p>February</p> <p>Term One Wk 2</p> <p>Term One Wk 5</p> <p>Term One Wk 7</p> <p>End of Term</p>	<p>Reflective Practice Cycle</p> <p>Creation of shared language and learning pathway for our</p>	

Term Two and Three will continue the same as Term One depending on evaluative

Communication with the community about our vision and new curriculum.

Develop documentation to go with our vision.

Term Two  
Term Three  
Term Four

Term 2 and 3

### **Overall Evaluation**

A huge amount of work in 2021 went into developing and implementing a localised curriculum at KPS. This culminated in our draft curriculum being presented to ERO who stated,

*“Leaders and teachers have made significant progress with developing the Kāpiti School curriculum. This contains the essential elements of a sound curriculum for teaching and learning and is responsive to the local area and to current students. A clear, shared vision of children being ‘confident, connected explorers’ supports a framework of five ‘drivers’ to guide teaching and learning.’*

Two drivers have been unpacked and implemented with staff, although feedback from them shows they are not confident to ‘embed’ Whakawhanaungatanga and Identity yet. This driver will continue to be a focus for Term 1. Our Reflective Practice Cycle (RPC) has been developed to support teachers to delve into their practice, receive critical feedback and reflect on what is working and what they need to continue to work on. This process has had several modifications over the year and we believe it is now an effective tool to support teachers developing best practice.

We have not yet shared our local curriculum and drivers with our community. This has been difficult with COVID but we should seek some feedback on what they understand and what they don’t. Some anecdotal feedback is that the drivers are not in ‘plain speak’ and we need to change some wording or teach our community what our descriptors mean.

### **Next Steps**

- Unpack all drivers.
- Developing our learner pathway.
- Communicate with our community.
- Unpacking our inquiry model.
- Develop distance learning.