



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KILBIRNIE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Kilbirnie School (the School). The Auditor-General has appointed me, Pam Thompson using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. Other information has not been received by the auditor at the date of the report is signed. Other information does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

A handwritten signature in black ink that reads "Pam Thompson".

Pam Thompson,
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

31/05/2023

Pam Thompson
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011



REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2022

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Kilbirnie School (the School) for the year ended 31 December 2022 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2022; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we believe the estimate adequately incorporates the provision for cyclical maintenance needs;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter in appendix 1; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



Presiding Member



Principal

APPENDIX 1

Unadjusted misstatements identified	Assets Dr/(Cr) (\$')	Liabilities Dr/(Cr) (\$)	Equity Dr/(Cr) (\$)	Profit & loss Dr/(Cr) (\$)
Current year: We noted that the school has not re calculated the amounts on the basis of the year of calculation which is supposed to be 2022. We have also adjusted for inflation.		(13,213)		13,213
Total		(13,213)		13,213

KILBIRNIE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2880

Principal: Tony Austin

School Address: 72 Hamilton Road, Hataitai, Wellington

School Postal Address: PO Box 14 543, Kilbirnie, Wellington

School Phone: 04 939 2311

School Email: office@kilbirnie.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Davin Hall	Presiding Member	Elected	Sep-25
Tony Austin	Principal ex Officio	School Based	
Leah Mataira	Parent Representative	Elected	Sep-25
Soha Ahmed	Parent Representative	Elected	Sep-25
Robin Fepuleai	Parent Representative	Elected	Sep-25
Anna Allen	Parent Representative	Appointed	Sep-25
Muhammad Azam	Parent Representative	Elected	Sep-25
Peter Dobson	Staff Representative	School Based	Sep-25
Chris Montgomerie	Parent Representative	Elected	Sep-22
John Denton	Parent Representative	Elected	Sep-22
Andrew Davies	Parent Representative	Elected	Sep-22
Heidi Cannell	Parent Representative	Elected	Sep-22

Accountant / Service Provider: Numbry Limited

KILBIRNIE SCHOOL

Annual Report - For the year ended 31 December 2022

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Kilbirnie School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

DAVIN HALL

Full Name of Presiding Member




Signature of Presiding Member

31-05-2023

Date:

TONY AUSTIN.

Full Name of Principal



Signature of Principal

31-05-2023

Date:

Kilbirnie School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,706,907	1,642,000	1,669,956
Locally Raised Funds	3	136,914	124,500	134,027
Interest Income		6,811	4,000	3,615
Gain on Sale of Property, Plant and Equipment		-		55
Total Revenue		1,850,632	1,770,500	1,807,653
Expenses				
Locally Raised Funds	3	43,252	45,000	53,812
Learning Resources	4	1,223,997	1,220,471	1,254,737
Administration	5	93,835	97,900	95,222
Finance		762	-	910
Property	6	425,842	404,811	380,647
		1,787,688	1,768,182	1,785,328
Net Surplus / (Deficit) for the year		62,944	2,318	22,325
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		62,944	2,318	22,325

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

Kilbirnie School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		259,994	259,959	237,669
Total comprehensive revenue and expense for the year		62,944	2,318	22,325
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,176	-	-
Equity at 31 December		331,114	262,277	259,994
Accumulated comprehensive revenue and expense		331,114	262,277	259,994
Equity at 31 December		331,114	262,277	259,994

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.

Kilbirnie School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	73,653	158,547	261,599
Accounts Receivable	8	97,169	77,065	77,340
GST Receivable		55	3,081	3,081
Prepayments		6,699	3,726	4,074
Investments	9	243,462	185,775	82,536
		421,038	428,194	428,630
Current Liabilities				
Accounts Payable	11	140,353	86,894	101,985
Revenue Received in Advance	12	14,134	14,134	14,134
Provision for Cyclical Maintenance	13	57,700	78,883	64,912
Finance Lease Liability	14	5,421	4,785	4,833
Funds held for Capital Works Projects	15	15,426	135,525	135,525
		233,034	320,221	321,389
Working Capital Surplus/(Deficit)				
		188,004	107,973	107,241
Non-current Assets				
Property, Plant and Equipment	10	185,000	187,304	185,168
		185,000	187,304	185,168
Non-current Liabilities				
Provision for Cyclical Maintenance	13	36,761	30,000	29,463
Finance Lease Liability	14	5,129	3,000	2,952
		41,890	33,000	32,415
Net Assets				
		331,114	262,277	259,994
Equity				
		331,114	262,277	259,994

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

Kilbirnie School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		396,374	353,028	365,136
Locally Raised Funds		139,041	122,500	132,028
Goods and Services Tax (net)		3,026	4,688	1,880
Payments to Employees		(231,640)	(214,475)	(228,364)
Payments to Suppliers		(200,061)	(224,080)	(237,583)
Interest Paid		(762)	-	(910)
Interest Received		3,158	4,000	3,940
Net cash from Operating Activities		109,136	45,661	36,127
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	461
Purchase of Property Plant & Equipment (and Intangibles)		(18,378)	(147,782)	(127,824)
Purchase of Investments		(160,926)	(2,334)	-
Proceeds from Sale of Investments		-	-	100,905
Net cash to Investing Activities		(179,304)	(150,116)	(26,458)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,176	-	
Finance Lease Payments		(5,855)	(5,785)	(3,044)
Funds Administered on Behalf of Third Parties		(120,099)	135,525	130,917
Net cash (to) / from Financing Activities		(117,778)	129,740	127,873
Net increase/(decrease) in cash and cash equivalents		(187,946)	25,285	137,542
Cash and cash equivalents at the beginning of the year	7	261,599	133,262	124,057
Cash and cash equivalents at the end of the year	7	73,653	158,547	261,599

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.

Kilbirnie School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Kilbirnie 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 14.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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) 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.

i) 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.).

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

l) 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 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) 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 unearned fees, should the School be unable to provide the services to which they relate.

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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.

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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

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.

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	386,564	300,000	313,961
Teachers' Salaries Grants	993,141	1,000,000	1,012,044
Use of Land and Buildings Grants	317,392	300,000	278,778
Other Government Grants	9,810	42,000	65,173
	<u>1,706,907</u>	<u>1,642,000</u>	<u>1,669,956</u>

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	45,607	47,000	48,719
Fees for Extra Curricular Activities	62,307	62,500	68,308
Fundraising & Community Grants	29,000	15,000	17,000
	<u>136,914</u>	<u>124,500</u>	<u>134,027</u>
Expenses			
Extra Curricular Activities Costs	43,252	45,000	53,812
	<u>43,252</u>	<u>45,000</u>	<u>53,812</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>93,662</u>	<u>79,500</u>	<u>80,215</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	17,471	30,300	29,654
Information and Communication Technology	1,559	5,000	5,006
Library Resources	1,185	1,500	1,226
Employee Benefits - Salaries	1,170,992	1,150,800	1,190,513
Staff Development	5,624	5,000	4,624
Depreciation	27,166	27,871	23,714
	<u>1,223,997</u>	<u>1,220,471</u>	<u>1,254,737</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,925	6,000	6,724
Board Fees	4,960	4,300	4,205
Board Expenses	2,125	2,300	1,761
Communication	3,914	3,000	3,172
Consumables	19,886	18,500	18,873
Operating Lease	641	3,800	503
Other	535	500	533
Employee Benefits - Salaries	45,826	50,000	50,218
Insurance	4,508	4,500	4,380
Service Providers, Contractors and Consultancy	4,515	5,000	4,853
	93,835	97,900	95,222

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	29,185	24,800	26,223
Consultancy and Contract Services	29,993	29,000	29,124
Cyclical Maintenance Provision	86	14,511	14,511
Grounds	19,664	12,700	10,590
Heat, Light and Water	14,237	12,200	13,182
Rates	1,435	1,600	1,570
Repairs and Maintenance	13,850	10,000	6,669
Use of Land and Buildings	317,392	300,000	278,778
	425,842	404,811	380,647

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	73,653	158,547	158,360
Short-term Bank Deposits	-	-	103,239
Cash and cash equivalents for Statement of Cash Flows	<u>73,653</u>	<u>158,547</u>	<u>261,599</u>

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

Of the \$73,653 Cash and Cash Equivalents, \$15,426 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	(89)	2,040	2,038
Interest Receivable	3,930	-	277
Banking Staffing Underuse	7,085	-	-
Teacher Salaries Grant Receivable	86,243	75,025	75,025
	<u>97,169</u>	<u>77,065</u>	<u>77,340</u>
Receivables from Exchange Transactions	3,841	2,040	2,315
Receivables from Non-Exchange Transactions	93,328	75,025	75,025
	<u>97,169</u>	<u>77,065</u>	<u>77,340</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	243,462	185,775	82,536
Total Investments	<u>243,462</u>	<u>185,775</u>	<u>82,536</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	117,223	5,238	(11,314)		(5,066)	106,081
Furniture and Equipment	58,075	11,286			(12,890)	56,471
Information and Communication Technology	2,506	13,168			(3,423)	12,251
Leased Assets	7,364	8,620			(5,787)	10,197
Balance at 31 December 2022	185,168	38,312	(11,314)	-	(27,166)	185,000

The net carrying value of equipment held under a finance lease is \$10,197 (2021: \$7,364)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	193,721	(87,640)	106,081	199,797	(82,574)	117,223
Furniture and Equipment	318,332	(261,861)	56,471	307,046	(248,971)	58,075
Information and Communication Technology	123,885	(111,634)	12,251	110,716	(108,210)	2,506
Leased Assets	108,131	(97,934)	10,197	99,511	(92,147)	7,364
Library Resources	60,561	(60,561)	-	60,561	(60,561)	-
Balance at 31 December	804,630	(619,630)	185,000	777,631	(592,463)	185,168

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	50,864	7,745	22,836
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	86,163	74,945	74,945
Employee Entitlements - Leave Accrual	3,326	4,204	4,204
	<u>140,353</u>	<u>86,894</u>	<u>101,985</u>
Payables for Exchange Transactions	140,353	86,894	101,985
	<u>140,353</u>	<u>86,894</u>	<u>101,985</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	14,134	14,134	14,134
	<u>14,134</u>	<u>14,134</u>	<u>14,134</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	94,375	94,375	79,864
Increase to the Provision During the Year	86	14,511	14,511
Provision at the End of the Year	<u>94,461</u>	<u>108,886</u>	<u>94,375</u>
Cyclical Maintenance - Current	57,700	78,883	64,912
Cyclical Maintenance - Non current	36,761	30,000	29,463
	<u>94,461</u>	<u>108,883</u>	<u>94,375</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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	5,421		4,833
Later than One Year and no Later than Five Years	5,129		2,952
	<u>10,550</u>	<u>-</u>	<u>7,785</u>
Represented by			
Finance lease liability - Current	5,421		4,833
Finance lease liability - Non current	5,129		2,952
	<u>10,550</u>	<u>-</u>	<u>7,785</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5 Year Property Plan - Block A		-	48,086	(36,772)	(11,314)	-
Block H Replacement		135,525	91,325	(211,424)		15,426
Totals		<u>135,525</u>	<u>139,411</u>	<u>(248,196)</u>	<u>(11,314)</u>	<u>15,426</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	15,426
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5 Year Property Plan - Block A		4,608	393,184	(489,162)	91,370	-
Block H Replacement		-	154,725	(19,200)	-	135,525
Totals		<u>4,608</u>	<u>547,909</u>	<u>(508,362)</u>	<u>91,370</u>	<u>135,525</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	135,525
Funds Receivable from the Ministry of Education	-

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,960	4,205
<i>Leadership Team</i>		
Remuneration	418,090	405,305
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>423,050</u>	<u>409,510</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) Committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	1.00
	<u>2.00</u>	<u>1.00</u>

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:

	2022	2021
	Actual	Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) A \$2,279,000 contract to have Block H replaced as agent for the Ministry of Education was approved by the Ministry in 2022. This project is fully funded by the Ministry and \$246,050 has been received of which \$230,624 has been spent on the project to balance date.

(Capital commitments at 31 December 2021: \$2,131,951)

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	73,653	158,547	261,599
Receivables	97,169	77,065	77,340
Investments - Term Deposits	243,462	185,775	82,536
Total Financial assets measured at amortised cost	<u>414,284</u>	<u>421,387</u>	<u>421,475</u>

Financial liabilities measured at amortised cost

Payables	140,353	86,894	101,985
Finance Leases	10,550	7,785	7,785
Total Financial Liabilities Measured at Amortised Cost	<u>150,903</u>	<u>94,679</u>	<u>109,770</u>

22. Events After Balance Date

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

KILBIRNIE SCHOOL (2880). ANALYSIS OF VARIANCE 2022.

Annual Management Plans 2022.

Individual management plans have been developed for each of the school's four strategic goals.

Strategic goal 1: 2022.

Student achievement targets.

Equity and excellence are possible for all students as they access the New Zealand and Kilbirnie School curricula.

Focus area:

- Literacy- Māori and Pasifika students.
- Writing- in year 5 (2022). These students were in year 4 in 2021.

Annual Plan goals:

- To increase the number of Māori and Pasifika students across the school achieving AT or ABOVE expectation in writing.
- To accelerate the progress being made by students who may have learning needs in writing. (Acceleration is defined as making more than one year's progress in 2022).

Student Achievement Targets

Curriculum area.	Writing.
Students targeted.	Lower achieving students. Students achieving at the expected level who may have the potential to achieve above the expected level in writing. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in writing. Year 5 students (2022).
Lead/support staff.	Senior leadership team.
Budget.	Release for assessment and evaluation. Teacher release for observation, school visits and inquiry. Facilitation and external PLD from Ben Laybourne- Evaluation Associates.
Baseline data- collected, collated and analysed at the end of 2021.	
24% of Māori students are well below. 26% of year 4 (2021) students are below in writing.	
2022 Targets.	

No Māori students are well below.
10% of year 5 students are below in writing.

Action Plan- Writing in years 1-4.

Objectives

Teachers will:

- Gather data to evaluate student ability in writing.
- Gather student voice data about student attitudes toward writing.
- Use evidence to identify the most important learning needs for each student in writing.
- Use internal and external expertise to determine how students might be most effectively taught using science contents to increase boy's motivation to write. Use Ben Laybourne- Evaluation Associates.
- Use devices to expedite the writing process. BYOD in Matairangi and school based in other areas.
- Evaluate outcomes using data and student voice.
- Plan to continue to sustain the PLD.

Planning.

Action	Responsibility	Resources	Success criteria
Assessment tools used to gather student achievement information on all students in writing.	All teachers.	e- AsTTle tools.	Data to evaluate student ability in writing is gathered.
Gather student voice in regard to current writing programmes.	All teachers.	Survey or focus group.	Student voice data underpins development of writing programmes in classes.
Teachers plan approaches to teaching and learning in writing that use science contexts to increase boy's motivation to write.	All teachers.	Equipment to underpin learning and teaching in science.	
Teachers plan to incorporate the use of devices to remove the hand writing aspect from some writing tasks.	All teachers.	Devices.	
Teacher look to synthesis the use of devices with science-based writing tasks in the classroom.	All teachers.		
Professional learning and development and support for staff from Ben Laybourne- Evaluation Associates.	Ben Laybourne- Evaluation Associates.	Programme tools developed by WSL.	Teachers able to continue using programme.
Peer based in class modelling and observations.	Teachers	Release time.	Teachers enhance use of programme and have feedback on progress.

Variance Analysis- December 2022.

Outcomes-what happened? 2022 outcomes collected, collated and analysed in term 4.
<p>2022 target.</p> <p>No Māori students are well below. 10% of year 5 students are below in writing.</p>
<p>2022 outcomes.</p> <p>No Māori students are well below. 15% of year 5 students are below in writing. This is reduced from 26% at the end of 2021 for this cohort.</p>
<p>Analysis of initiative on values student outcomes. Reasons for variance (Why did it happen?) and Evaluation (Where to next?)</p> <p>There has been significant progress in the achievement of those targeted. In 2023 the implementation of structured literacy in the Ngake and Whataitai hub will be used to improve writing. We will continue to use the current writing support programmes for the year 4-6 students, we will also integrate development initiatives investigated this year including the Self-Regulated Writing Programme.</p> <p>The continuing use of BYOD has increased motivation in the Matairangi hub. Māori and Pasifika students will be targeted for acceleration and monitored using the Māori and Pasifika student achievement tracking sheet.</p>

Focus area:

- Maths- in year 4 (2022). These students were in year 3 in 2021.

Annual Plan goals:

- To increase the number of students achieving AT or ABOVE expectation in maths.
- To accelerate the progress being made by year 4 (2022) students who have learning needs in maths.
- To accelerate the progress being made by Māori and Pasifika students across the school.
(Acceleration is defined as making more than one year's progress in 2022).

Student Achievement Targets

Curriculum area.	Maths.
Students targeted.	Lower achieving year 4 (2022) students in maths. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in maths.
Lead/support staff.	Senior leadership team.
Budget.	Release for assessment and evaluation. Teacher release for observation, school visits and inquiry. Facilitation and external PLD if needed.

Baseline data- collected, collated and analysed at the end of 2021.
33% of year 3 students (2021) below. There are 8 Maori students below in mathematics. There are 2 Pasifika students below in mathematics.
2022 Targets.
10% of year 4 students (2022) below. No Māori or Pasifika students below or well below in mathematics.

Action Plan- Maths.

Objectives

Teachers will:
<ul style="list-style-type: none"> • Gather data to evaluate student ability in maths and use formatively. • Use data will be used to identify specific next steps for each student. • Teachers will use data to plan for group-based teaching correlated to needs identified. • Targeted support programmes will be developed for those that need this. This may involve support staff and involvement of RTLB or outside facilitation. • Develop a critical friend observation and feedback cycle based on improving practice in new initiatives related to student needs. • Teacher will report specific needs to whanau during term 1 conferencing to allow whanau to support learning in identified areas of maths.

Planning.

Action	Responsibility	Resources	Success criteria
Data collected in assessments.	Senior staff to timetable assessment programme.	Assessment tools	Specific data collected on each student.
Next steps identified for each student and groups established accordingly.	All staff	Data	Teaching is specific to identified needs.
Initiatives for specific needs planned and established- RTLB/ TA involved as needed.	Senior staff.	Depending on initiatives.	Teaching is specific to identified needs. Intense focus on those that need differentiated learning.

Next steps reported to whanau at conferencing	All teachers.	Learning evidence- goals.	Whanau able to support learning in identified areas of maths.
Teachers work together and collaborate with support staff to develop specific programmes based on identified needs of individuals and groups of year 6 students.	All teachers.	Depending on specific needs.	Individual learning needs are being met.
Classroom assessments to monitor progress of learners.	All teachers.	Depending on specific needs.	Programmes modified as students make progress.

Variance Analysis- December 2022.

Outcomes-what happened? 2022 outcomes collected, collated and analysed in term 4.
<p>2022 target.</p> <p>10% of year 4 students (2022) below. No Māori or Pasifika students below or well below in mathematics.</p>
<p>2022 outcomes.</p> <p>11% of year 4 students (2 students) are below. This is reduced from 33% at the end of 2021 for this cohort. 5.5% of year 4 students (1 student) is well below.</p> <p>4 Māori students and 1 Pasifika student are below in mathematics. No Māori or Pasifika students are well below.</p>
<p>Analysis of initiative on values student outcomes. Reasons for variance (Why did it happen?) and Evaluation (Where to next?)</p>
<p>There has been significant progress in the achievement of those targeted. Teachers feel the impact of Covid 19 can still be seen in overall teacher judgement outcomes in mathematics at the end of 2022. Those students who were already At or Above managed to maintain levels, we believe that those students who were Below or Well Below did not engage as consistently during lockdowns and took longer to settle back into academic tasks on returning to school. Teachers are eager to have learning programmes operating without disruption for students needing to be accelerated in mathematics.</p>

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme?	See policy.
How have you been fulfilling this programme?	Yes
How do you practise impartial selection of suitably qualified persons for appointment?	Yes
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	Yes
How have you enhanced the abilities of individual employees?	Yes
How are you recognising the employment requirements of women?	Yes
How are you recognising the employment requirements of persons with disabilities?	Yes

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) Programme /policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	√	
Has this policy or programme been made available to staff?	√	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	If required.	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	



EST. 1884
KILBIRNIE SCHOOL
Whāia te iti kahurangi

Re: Use of Kiwisport Funding at Kilbirnie School in 2022.

In 2022, Kilbirnie School received \$2795.13 of Kiwisport funding. This was utilized on extra uniforms for students to wear when representing the school in sports events, competitions and activities.

It was also used to purchase items for sporting and physical education equipment, to subsidize transport for year 1 – 6 school groups travelling to the Aku Tangi sports center in Wellington for sporting activities and to fund outside providers to come into the school and provide expert training and coaching.

Tony Austin
Principal
Kilbirnie School

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Kilbirnie School Board of Trustees 2022.

Note- Board elections held in September 2022.

Name	Type of member.	Email	Start date.	Term expiry
Davin Hail	Parent elected. Presiding Member.	davinintoronto@gmail.com	September 2022.	Election 2025.
Leah Mataira	Parent elected.	leahmataira@hotmail.com	September 2022.	Election 2025.
Soha Ahmed	Parent elected.	soha.ahmed.nz@gmail.com	September 2022.	Election 2025.
Anna Allen	Appointed.	Anna.Allen@kiwirail.co.nz	September 2022.	Election 2025.
Muhammad Azam	Parent elected.	awais_azam@hotmail.com	September 2022.	Election 2025.
Robin Fepuleai	Parent elected.	robin.fepuleai@gmail.com	September 2022.	Election 2025.
Peter Dobson	Staff trustee.	peterd@kilbirnie.school.nz	September 2022.	Election 2025.
Chris Montgomerie	Parent elected.	chris.montgomerie@xtra.co.nz	June 2019	September 2022.
John Denton	Parent elected.	johnpdenton@xtra.co.nz	June 2019	September 2022.
Andy Davies	Parent elected.	drandrewdavies@gmail.com	June 2019	September 2022.
Heidi Cannell	Parent elected.	Heidi.Garrett@hotmail.com	June 2019	September 2022.
Tony Austin	Principal.	tony@kilbirnie.school.nz	ex officio	