

KILBIRNIE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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
Chris Montgomerie	Presiding Member	Elected
Tony Austin	Principal ex Officio	School Based
Davin Hall	Parent Representative	Co-opted
John Denton	Parent Representative	Elected
Robin Fepuleai	Parent Representative	Elected
Andrew Davies	Parent Representative	Elected
Heidi Cannell	Parent Representative	Elected
Peter Dobson	Staff Representative	School Based

Accountant / Service Provider: Derek Blair (Numbry Limited)

KILBIRNIE SCHOOL

Annual Report - For the year ended 31 December 2021

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Kilbirnie 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.

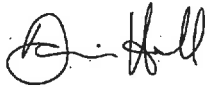
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

DAVIN HALL

Full Name of Presiding Member



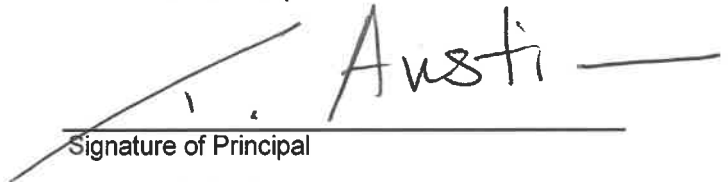
Signature of Presiding Member

31/05/2022

Date:

TONY AUSTIN.

Full Name of Principal



Signature of Principal

31-05-2022

Date:

Kilbirnie School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	1,669,956	1,712,772	1,687,231
Locally Raised Funds	3	134,027	136,438	128,280
Interest Income		3,615	3,996	4,542
Gain on Sale of Property, Plant and Equipment		55	-	-
		<u>1,807,653</u>	<u>1,853,206</u>	<u>1,820,053</u>
Expenses				
Locally Raised Funds	3	53,812	53,996	48,919
Learning Resources	4	1,231,023	1,219,623	1,162,652
Administration	5	95,222	103,510	102,445
Finance		910	-	925
Property	6	380,647	450,812	480,952
Depreciation	10	23,714	16,812	25,199
		<u>1,785,328</u>	<u>1,844,753</u>	<u>1,821,092</u>
Net Surplus / (Deficit) for the year		22,325	8,453	(1,039)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>22,325</u></u>	<u><u>8,453</u></u>	<u><u>(1,039)</u></u>

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

Kilbirnie School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		237,669	240,478	238,708
Total comprehensive revenue and expense for the year		22,325	8,453	(1,039)
Equity at 31 December		259,994	248,931	237,669
Retained Earnings		259,994	248,931	237,669
Equity at 31 December		259,994	248,931	237,669

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	261,599	133,262	124,057
Accounts Receivable	8	77,340	83,010	83,611
GST Receivable		3,081	7,769	4,961
Prepayments		4,074	3,635	3,983
Investments	9	82,536	183,441	183,441
		<u>428,630</u>	<u>411,117</u>	<u>400,053</u>
Current Liabilities				
Accounts Payable	11	101,985	107,503	134,413
Revenue Received in Advance	12	14,134	14,134	14,134
Provision for Cyclical Maintenance	13	64,912	64,909	57,700
Finance Lease Liability	14	4,833	5,829	5,163
Funds held for Capital Works Projects	15	135,525	-	4,608
		<u>321,389</u>	<u>192,375</u>	<u>216,018</u>
Working Capital Surplus/(Deficit)		107,241	218,742	184,035
Non-current Assets				
Property, Plant and Equipment	10	185,168	64,652	81,464
		<u>185,168</u>	<u>64,652</u>	<u>81,464</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	29,463	29,463	22,164
Finance Lease Liability	14	2,952	5,000	5,666
		<u>32,415</u>	<u>34,463</u>	<u>27,830</u>
Net Assets		<u>259,994</u>	<u>248,931</u>	<u>237,669</u>
Equity		<u>259,994</u>	<u>248,931</u>	<u>237,669</u>

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		365,136	362,248	342,919
Locally Raised Funds		132,028	136,398	128,241
Goods and Services Tax (net)		1,880	(2,769)	1,164
Payments to Employees		(228,364)	(220,695)	(222,403)
Payments to Suppliers		(237,583)	(258,477)	(184,803)
Interest Paid		(910)	-	(925)
Interest Received		3,940	4,611	4,569
Net cash from/(to) Operating Activities		36,127	21,316	68,762
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		461	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(127,824)	20,484	(1,736)
Purchase of Investments		-	(3,441)	(4,156)
Proceeds from Sale of Investments		100,905	-	-
Net cash from/(to) Investing Activities		(26,458)	17,043	(5,892)
Cash flows from Financing Activities				
Finance Lease Payments		(3,044)	(4,097)	(8,195)
Painting contract payments		-	-	-
Funds Administered on Behalf of Third Parties		130,917	-	4,608
Net cash from/(to) Financing Activities		127,873	(4,097)	(3,587)
Net increase/(decrease) in cash and cash equivalents		137,542	34,262	59,283
Cash and cash equivalents at the beginning of the year	7	124,057	99,000	64,774
Cash and cash equivalents at the end of the year	7	261,599	133,262	124,057

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 2021

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 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) 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 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	10–75 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. 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.

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.

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.

n) 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.

o) 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.

p) 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.

q) 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.

r) Budget Figures

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

s) 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	304,515	275,000	304,109
Teachers' Salaries Grants	1,012,044	1,000,000	960,385
Use of Land and Buildings Grants	278,778	350,000	383,927
Other MoE Grants	60,513	40,000	36,883
Other Government Grants	14,106	47,772	1,927
	<u>1,669,956</u>	<u>1,712,772</u>	<u>1,687,231</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	48,719	41,992	44,847
Fees for Extra Curricular Activities	68,308	69,446	66,433
Fundraising & Community Grants	17,000	25,000	17,000
	<u>134,027</u>	<u>136,438</u>	<u>128,280</u>
Expenses			
Extra Curricular Activities Costs	53,812	53,996	48,919
	<u>53,812</u>	<u>53,996</u>	<u>48,919</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>80,215</u>	<u>82,442</u>	<u>79,361</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	29,654	38,460	17,745
Information and Communication Technology	5,006	2,004	985
Library Resources	1,226	1,500	969
Employee Benefits - Salaries	1,190,513	1,172,655	1,138,459
Staff Development	4,624	5,004	4,494
	<u>1,231,023</u>	<u>1,219,623</u>	<u>1,162,652</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,724	7,000	5,846
Board Fees	4,205	4,300	4,055
Board Expenses	1,761	2,304	3,257
Communication	3,172	3,996	4,267
Consumables	18,873	15,408	15,448
Operating Lease	503	5,496	(1,022)
Other	533	504	551
Employee Benefits - Salaries	50,218	55,002	61,296
Insurance	4,380	4,500	4,302
Service Providers, Contractors and Consultancy	4,853	5,000	4,445
	<u>95,222</u>	<u>103,510</u>	<u>102,445</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	26,223	24,804	27,159
Consultancy and Contract Services	29,124	27,000	26,917
Cyclical Maintenance Provision	14,511	14,508	11,764
Grounds	10,590	15,000	16,041
Heat, Light and Water	13,182	11,496	11,449
Rates	1,570	2,004	1,469
Repairs and Maintenance	6,669	6,000	2,226
Use of Land and Buildings	278,778	350,000	383,927
	<u>380,647</u>	<u>450,812</u>	<u>480,952</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	158,360	133,262	124,057
Short-term Bank Deposits	103,239	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>261,599</u>	<u>133,262</u>	<u>124,057</u>

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

Of the \$261,599 Cash and Cash Equivalents, \$135,525 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 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	2,038	40	39
Interest Receivable	277	-	602
Teacher Salaries Grant Receivable	75,025	82,970	82,970
	<u>77,340</u>	<u>83,010</u>	<u>83,611</u>
Receivables from Exchange Transactions	2,315	40	641
Receivables from Non-Exchange Transactions	75,025	82,970	82,970
	<u>77,340</u>	<u>83,010</u>	<u>83,611</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	82,536	183,441	183,441
	<u>82,536</u>	<u>183,441</u>	<u>183,441</u>
Total Investments			

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	20,153	101,225			(4,155)	117,223
Furniture and Equipment	46,664	21,979			(10,568)	58,075
Information and Communication Technology	4,168	1,880	(406)		(3,136)	2,506
Leased Assets	10,479	2,740			(5,855)	7,364
Balance at 31 December 2021	<u>81,464</u>	<u>127,824</u>	<u>(406)</u>	<u>-</u>	<u>(23,714)</u>	<u>185,168</u>

The net carrying value of equipment held under a finance lease is \$7,364 (2020: \$10,479)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	199,797	(82,574)	117,223	105,502	(85,349)	20,153
Furniture and Equipment	307,046	(248,971)	58,075	285,066	(238,402)	46,664
Information and Communication T	110,716	(108,210)	2,506	109,387	(105,219)	4,168
Leased Assets	99,511	(92,147)	7,364	96,770	(86,291)	10,479
Library Resources	60,561	(60,561)	-	60,561	(60,561)	-
Balance at 31 December	<u>777,631</u>	<u>(592,463)</u>	<u>185,168</u>	<u>657,286</u>	<u>(575,822)</u>	<u>81,464</u>

11. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	22,836	6,734	33,644
Banking Staffing Overuse	-	-	13,998
Employee Entitlements - Salaries	74,945	96,243	82,245
Employee Entitlements - Leave Accrual	4,204	4,526	4,526
	<u>101,985</u>	<u>107,503</u>	<u>134,413</u>
Payables for Exchange Transactions	101,985	107,503	134,413
	<u>101,985</u>	<u>107,503</u>	<u>134,413</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	79,864	79,864	71,354
Increase/ (decrease) to the Provision During the Year	14,511	14,508	11,764
Use of the Provision During the Year	-	-	(3,254)
Provision at the End of the Year	<u>94,375</u>	<u>94,372</u>	<u>79,864</u>
Cyclical Maintenance - Current	64,912	64,909	57,700
Cyclical Maintenance - Term	29,463	29,463	22,164
	<u>94,375</u>	<u>94,372</u>	<u>79,864</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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	4,833	5,829	5,163
Later than One Year and no Later than Five Years	2,952	5,000	5,666
	<u>7,785</u>	<u>10,829</u>	<u>10,829</u>
Represented by			
Finance lease liability - Current	4,833	5,829	5,163
Finance lease liability - Term	2,952	5,000	5,666
	<u>7,785</u>	<u>10,829</u>	<u>10,829</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 \$
5 Year Property Plan - Block A		4,608	393,184	(489,162)	91,370	(0)
5 Year Property Plan - Block H		-	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 Due from the Ministry of Education	(0)
	<u>135,525</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5 Year Property Plan - Block A		-	39,586	(69,760)	34,783	4,608
Totals		<u>-</u>	<u>39,586</u>	<u>(69,760)</u>	<u>34,783</u>	<u>4,608</u>

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	4,205	4,055
<i>Leadership Team</i> Remuneration	405,305	425,606
Full-time equivalent members	4	4
Total key management personnel remuneration	409,510	429,661

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) 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:

	2021 Actual \$000	2020 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	2021 FTE Number	2020 FTE Number
100 - 110	1.00	1.00
	<u>1.00</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:

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

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

(a) A \$584,700 contract to have Block A upgraded as agent for the Ministry of Education was approved by the Ministry in 2020. This project is partially funded by the Ministry for an expected \$480,855 and BOT contribution \$103,845. \$432,770 has been received from the Ministry and \$558,900 has been spent on the project to balance date. Final invoicing and sign off of this contract is expected early 2022; and

(b) A \$1,547,251 contract to have Block H replaced as agent for the Ministry of Education is currently being finalised. This project is fully funded by the Ministry and \$154,725 has been received of which \$19,200 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2020: \$584,700)

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	261,599	133,262	124,057
Receivables	77,340	83,010	83,611
Investments - Term Deposits	82,536	183,441	183,441
Total Financial assets measured at amortised cost	<u>421,475</u>	<u>399,713</u>	<u>391,109</u>

Financial liabilities measured at amortised cost

Payables	101,985	107,503	134,413
Finance Leases	7,785	10,829	10,829
Total Financial Liabilities Measured at Amortised Cost	<u>109,770</u>	<u>118,332</u>	<u>145,242</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 2021.

Annual Management Plans 2021.

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

Strategic goal 1: 2021.

Student achievement targets.

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

Focus area:

- Literacy- Boys writing.
- Writing- in year 4 (2021). These students were in year 3 in 2020.

Annual Plan goals:

- To increase the number of boys across the school achieving AT or ABOVE expectation in writing.
- To accelerate the progress being made by male students who may have learning needs in writing. (Acceleration is defined as making more than one year's progress in 2021).

Student Achievement Targets

Curriculum area.	Writing.
Students targeted.	Lower achieving boys. 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 4 students (2021). These students were in year 3 in 2020.
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.
2021 Baseline data- collected, collated and analysed at the end of 2020.	
3 individual boys are well below in writing. 35% of boys are below in writing. 41% of year 3 students (2020) well below. (including 1 student well below).	

2021 Targets.

No boys well below in writing.
10% of boys are below in writing.

15% of year 4 students (2021) below.

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.
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Variance Analysis- December 2021.

Outcomes-what happened? 2021 outcomes collected, collated and analysed early in term 4.
2021 Baseline data- collected, collated and analysed at the end of 2020.
<p>3 individual boys are well below in writing. 35% of boys are below in writing. 41% of year 3 students (2020) well below. (Including 1 student well below).</p>
2021 target.
<p>No boys well below in writing. 10% of boys are below in writing. 15% of year 4 students (2021) below in writing.</p>
2021 outcomes.
<p>6 individual boys are well below in writing. 26% of boys are below in writing. 26% of year 4 students (2021) are below in writing.</p>
Analysis of initiative on values student outcomes.
Reasons for variance (Why did it happen?) and Evaluation (Where to next?)
<p>There has been a 15% reduction in the number of year 4 students who are below in writing. The group of students who are below includes 2 students who joined the school during the year. Both are boys. The others are making progress when assessed using the specific assessment tools. Further progress is needed.</p> <p>Achievement of boys in writing will be a focus again in 2022. As part of planning to increase student achievement in writing, teachers believe it is important to continue with the writing sample and moderation processes and work to enhance the use of the information this provides related to student next steps in writing.</p> <p>We will continue to develop and enhance the current writing support programmes students achieving below, particularly boys. The implementation of BYOD has increased motivation in the Matairangi hub and use of google tools in Whataitai has also increased motivation for writing. This is evident particularly among the boys. Linking this to grammar and spelling using the STEPS programme is important. This year the STEPS programme was rolled out to all students in Whataitai and Matairangi. Maori and Pasifika students will be targeted for acceleration and monitored using the Maori and Pasifika student achievement tracking sheet.</p>

Focus area:

- Maths- in year 4 (2021). These students were in year 3 in 2020.
- Māori and Pasifika students across the school.
- Girls with potential to move from At to Above.

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 (2021) 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 2021).

Student Achievement Targets

Curriculum area.	Maths.
Students targeted.	Lower achieving year 4 (2021) students in maths. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in maths. Girls with potential to move from At to Above.
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.
2021 Baseline data- collected, collated and analysed at the end of 2020.	
<p>20% of year 3 students (2020) below. There is 1 Maori student well below in mathematics. There are 2 Maori and 3 Pasifika students below in mathematics. 11% of girls are Above. (30% of boys are above).</p>	
2021 Targets.	
<p>5% of year 4 students (2021) below. No Māori or Pasifika students below or well below in mathematics. 20% of girls above.</p>	

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 2021.

Outcomes-what happened? 2021 outcomes collected, collated and analysed early in term 4.
2021 Baseline data- collected, collated and analysed at the end of 2020. 20% of year 3 students (2020) below. There is 1 Maori student well below in mathematics. There are 2 Maori and 3 Pasifika students below in mathematics. 11% of girls are Above. (30% of boys are above).
2021 target. 5% of year 4 students (2021) below. No Māori or Pasifika students below or well below in mathematics. 20% of girls Above.
2021 outcomes. 23% of year 4 students (2021) below. There are 8 Maori students below in mathematics. There are 2 Pasifika students below in mathematics. 16% of girls are Above.
Analysis of initiative on values student outcomes. Reasons for variance (Why did it happen?) and Evaluation (Where to next?)

There has been a reduction in the number of Pasifika students who are below in mathematics. The number of Māori students below has increased. While all of these students have demonstrated progress when measured with assessment tools in mathematics, acceleration is still required to progress over curriculum levels. This group includes new students to the school this year and also a group of students who have barriers to their learning. Teachers are meeting to discuss the group, data from assessments and the monitoring information. This will allow new teachers to plan accordingly.

Covid 19 has impacted this group in that absenteeism has been elevated. The impact of the uncertainty over the last 2 years is also relevant as a factor that may have impacted on the engagement of these students. The engagement, progress and achievement in mathematics of the 2022-year 5 cohort will need to be monitored. While some specific individual progress has been made there is still a need for acceleration of progress within this cohort.

Annual Implementation Plans. Strategic goals 2-4. 2021.

Strategic goal 2: Hauora/well-being for all students in a safe environment where relationships are positive.

Outcome	How	Who	costs	Progress indicator
<p>2.1 NZCER Well-being @ school tool administered. 2021 NZCER Well-being @ school tool data used for planning.</p>	<p>Implement the tool in 2021.</p>	<p>Senior staff.</p>	<p>NZCER fee.</p>	<p>Data can be used formatively and also compared to data from previous assessment.</p>
<p>2.2 Staff professional development to further develop direct acts of teaching and learning in strategies for student mental well-being.</p>	<p>Staff and hub meetings to review progress with plans and actions. For example, Circle Time and restorative practises. Professional learning and development in Mindfulness for children and M3.</p> <p>Revisioning Camp initiative.</p>	<p>Facilitation from Mindfulness for Children expert.</p> <p>Camp lead staff.</p>	<p>Release time for lead staff.</p>	<p>Staff think about the success of recent work in this area and discuss the relative success of strategies. Deliberate acts of teaching and learning with well-being outcomes evident in classrooms.</p> <p>Changes to 2021 school camp result in deeper environmental</p>

<p>2.3 Creatives in Schools programme uses visual arts to explore Identity and connection to Hauora. Staff professional learning and development in te Tiriti o Waitangi underpins work with students.</p>	<p>Creative's programme runs term 2 and 3. te Tiriti o Waitangi PLT for staff.</p>	<p>Creative Te Tiriti o Waitangi facilitator. Senior staff.</p>	<p>Te Tiriti o Waitangi professional learning and development fee.</p>	<p>education learning outcomes for students.</p> <p>Students discuss personal identity and connection to culture with confidence. Staff deepen understanding of te Tiriti o Waitangi and connection to Kilbirnie School context.</p>
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Strategic goal 3: All students will be actively engaged in learning.

Outcome	How	Who	costs	Progress indicator
<p>3.1 Staff and students involved in planning of changes to physical learning environment in Whataitai hub.</p>	<p>Teachers review impact of classroom environment on teaching and learning. Discuss improvements with architect and review throughout the design process.</p>	<p>All Whataitai staff and Ministry of Education.</p>	<p>Potentially release to visit other schools.</p>	<p>Teachers who work in Whataitai involved in the design process for property development which impacts on student learning. Within constraints of an Ministry of Education project.</p>
<p>3.2 Staff and students involved in planning of changes to learning and teaching approaches in Matairangi following changes to physical learning environment.</p>	<p>Teachers review impact of classroom environment on teaching and learning. Discuss improvements to pedagogy facilitated by new building.</p>	<p>All Matairangi staff.</p>	<p>Equipment and release time for lead staff professional learning and development and school visits. For example, view cooperative learning in MLE.</p>	<p>Observable change in pedagogy in Matairangi hub underpinned by MLE.</p> <p>Impact of MLE and amendments to teaching and learning approaches reviewed and impact evaluated.</p>
<p>3.3 Garden to Table becomes embedded as a part of the Kilbirnie School curriculum.</p>	<p>Staff employed for 2021 and provided with any relevant professional learning and development.</p>	<p>GTT staff and lead staff. Whātaitai teachers.</p>	<p>Staffing costs. Equipment. professional learning and development.</p>	<p>Programme operates weekly and develops. Student and whānau</p>

Environmental education progresses into camping experience in year 5/6.	Lead teacher liaises with staff.		Release for lead teacher if required.	feedback and engagement is positive. All students in the Whātaïtai hub participate in the programme. The programme is developed sustainably.
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Strategic goal 4: Learning is personalization for student needs and interests.

Outcome	How	Who	costs	Progress indicator
4.1 Kilbirnie School curriculum concepts delivered to incorporate science, New Zealand History and digital curriculum- year 2. Incorporate Identity inquiry linked to Creatives and te Tiriti o Waitangi training.	Professional learning and development in science allows staff to integrate science competencies into teaching and learning across the NZC and KSC. Digital curriculum and New Zealand history is taught. The concept of personal and cultural Identity delivered in KSC.	All staff. Ben Laybourne- Evaluation Associates. Creative.	Through CFPLD. Through Creatives in Schools.	Students develop science competences. Understandings of New Zealand history increase. Students discuss personal identity and connection to culture with confidence.
4.2 Review of rich school-wide approach to bicultural and multicultural programmes. Review school policy/ procedures- te Tiriti o Waitangi.	Review of practise by staff and development of policy by Board of Trustees in consultation with staff.	Board of Trustees Senior staff All staff.		Commitment to biculturalism and diversity evident in all aspects of Kilbirnie School curriculum and school life. New school-based policy on te Tiriti o Waitangi and biculturalism at Kilbirnie School is developed.

These plans are reviewed by staff as part of the hub review process at the end of the year. This process focussed on the use of information and feedback gathered from staff, students and the community to enhance this area of our work. These reviews are shared with the school Board in the final meeting of the year.



EST. 1884
KILBIRNIE SCHOOL
Whāia te iti kahurangi

Re: Use of Kiwisport Funding at Kilbirnie School in 2021.

In 2021, Kilbirnie School received \$2708.71 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 ASB Stadium 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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Hataitai, Wellington.
Post Code 6021
PO BOX 14 543
Ph. (04) 9392311
tony@kilbirnie.school.nz

Kilbirnie School Board of Trustees 2021.

Name	Type of member.	Email	Phone/Fax	Start date.	Term expiry
Chris Montgomerie	Parent elected. Presiding Member.	chris.montgomerie@xtra.co.nz	☎ 386 2780 (Home) 021515127	June 2019.	Election 2022.
Robin Fepuleai	Parent elected.	robinaiua@gmail.com	☎ 021 779837	June 2019.	Election 2022.
Andy Davies	Parent elected.	drandrewdavies@gmail.com	☎ 021 928158	June 2019.	Election 2022.
John Denton	Parent elected.	johnpdenton@xtra.co.nz	☎ 386 3879 (Home)	June 2019.	Election 2022.
Davin Hail	Co- opted.	davinintoronto@gmail.com	☎ 021 1896704	June 2019.	Election 2022.
Heidi Cannell	Parent elected.	heidi.garrett@hotmail.com	02102520064	June 2019.	Election 2022.
Peter Dobson	Staff trustee	peterd@kilbirnie.school.nz	☎ 939 2311 (School) 0211307444	June 2019.	Election 2022.
Tony Austin	Principal	tony@kilbirnie.school.nz	☎ 939 2311 (School) 0212466718	NA	NA



INDEPENDENT AUDITOR'S REPORT

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

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 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

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

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

31/05/2022



Pam Thompson
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021 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 2021; 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 2021; 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 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; and
- 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;
- 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 2021. 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.

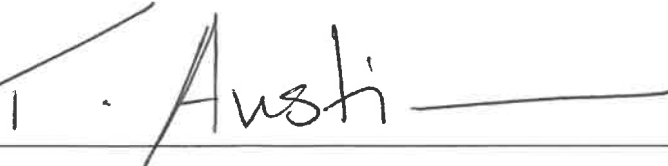
The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



Presiding Member

Principal



Appendix: Schedule of unadjusted misstatements

	Assets Dr/(Cr) (\$)	Liabilities Dr/(Cr) (\$)	Equity Dr/(Cr) (\$)	Profit & loss Dr/(Cr) (\$)
Current year:				
Current provision for cyclical maintenance exceeds planned costs for E Block, B Block and A Block		7,213		(7,213)
Prior year:				
None noted.				
Total		7,213		(7,213)