

Karaka School

Annual Report for the year ended 31 December 2021

Ministry Number:	1325
Principal:	Sarah Hynds
School Address:	12, Blackbridge Road, Papakura
School Postal Address:	Blackbridge Road RD 1, Papakura, 2580
School Phone:	09-2948166
School Email:	admin@karaka.school.nz
Service Provider:	Edtech Financial Services Ltd

KARAKA SCHOOL

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Term expired/expires
Graham Coppock	Presiding Member	BOT Election 07/06/2019	Sep 2022
Sarah Hynds	Principal	Ex-officio	
Scott Penney	Deputy Chair	BOT Election 07/06/2019	Sep 2022
Emma Burn	Member	BOT Election 07/06/2019	Sep 2022
Gaylene Murdoch	Member	BOT Election 07/06/2019	Sep 2022
Anthony Alatini	Member	BOT Election 07/06/2019	Sep 2022
Tyrone Riley	Member	Co-Opted 28/6/2021	June 2024
Lisa Tate	Member	Co-Opted 9/8/2021	Sep 2022
John Dyer	Staff Rep	By-Election 05/03/2021	Sep 2022
Lynne Fell	Secretary	Appointed	June 2022

Karaka School

Annual Report

For the year ended 31 December 2021

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Karaka 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.

Graham Coppock
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

31.06.2022
Date:

Sarah Hynds
Full Name of Principal

[Signature]
Signature of Principal

31.05.2022
Date:

Karaka School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	2,049,372	1,688,957	1,899,374
Locally Raised Funds	3	206,829	141,060	193,491
Interest Income		4,106	7,000	7,998
		<u>2,260,307</u>	<u>1,837,017</u>	<u>2,100,863</u>
Expenses				
Locally Raised Funds	3	88,170	4,580	78,842
Learning Resources	4	1,460,837	1,225,002	1,344,999
Administration	5	113,969	123,325	104,833
Finance		905	-	1,341
Property	6	430,313	423,634	437,993
Depreciation	11	64,431	70,000	66,811
Loss on Disposal of Property, Plant and Equipment		49	-	10
		<u>2,158,674</u>	<u>1,846,541</u>	<u>2,034,829</u>
Net Surplus / (Deficit) for the year		101,633	(9,524)	66,034
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>101,633</u>	<u>(9,524)</u>	<u>66,034</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.

Karaka School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January		1,118,051	1,118,051	1,052,017
Total comprehensive revenue and expense for the year		101,633	(9,524)	66,034
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		4,785	-	-
Equity at 31 December		1,224,469	1,108,527	1,118,051
Retained Earnings		1,224,469	1,108,527	1,118,051
Equity at 31 December		1,224,469	1,108,527	1,118,051

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.

Karaka School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	251,628	289,512	446,891
Accounts Receivable	8	150,635	117,529	117,529
GST Receivable		10,202	-	-
Prepayments		18,397	6,224	6,224
Inventories	9	1,270	1,052	1,052
Investments	10	538,451	384,877	384,877
		<u>970,583</u>	<u>799,194</u>	<u>956,573</u>
Current Liabilities				
GST Payable		-	30,057	30,057
Accounts Payable	12	144,721	120,672	120,672
Revenue Received in Advance	13	2,067	1,037	1,037
Provision for Cyclical Maintenance	14	11,129	11,511	6,548
Finance Lease Liability	15	5,953	6,432	6,432
Funds Held for Capital Works Projects	16	56,167	-	158,405
		<u>220,037</u>	<u>169,709</u>	<u>323,151</u>
Working Capital Surplus		<u>750,546</u>	<u>629,485</u>	<u>633,422</u>
Non-current Assets				
Property, Plant and Equipment	11	502,168	510,247	510,247
Capital Works in Progress		3,377	-	-
		<u>505,545</u>	<u>510,247</u>	<u>510,247</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	26,173	26,173	20,586
Finance Lease Liability	15	5,449	5,032	5,032
		<u>31,622</u>	<u>31,205</u>	<u>25,618</u>
Net Assets		<u>1,224,469</u>	<u>1,108,527</u>	<u>1,118,051</u>
Equity		<u>1,224,469</u>	<u>1,108,527</u>	<u>1,118,051</u>

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

Karaka School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		444,779	375,516	429,808
Locally Raised Funds		214,314	141,060	286,191
Goods and Services Tax (net)		(40,259)	-	51,880
Payments to Employees		(243,662)	(264,100)	(260,353)
Payments to Suppliers		(262,512)	(188,450)	(416,888)
Interest Paid		(905)	-	(1,341)
Interest Received		3,849	7,000	8,691
Net cash from Operating Activities		115,604	71,026	97,988
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(52,894)	(70,000)	(35,650)
Purchase of Investments		(153,574)	-	(58,128)
Net cash to Investing Activities		(206,468)	(70,000)	(93,778)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,785	-	-
Finance Lease Payments		(6,946)	-	(3,214)
Funds Administered on Behalf of Third Parties		(102,238)	(158,405)	45,957
Net cash from/(to) Financing Activities		(104,399)	(158,405)	42,743
Net increase/(decrease) in cash and cash equivalents		(195,263)	(157,379)	46,953
Cash and cash equivalents at the beginning of the year	7	446,891	446,891	399,938
Cash and cash equivalents at the end of the year	7	251,628	289,512	446,891

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.

Karaka School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Reporting Entity

Karaka 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 (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial statements 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 of cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

Inventories

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

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.

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:

Board owned buildings	100 years
Building improvements to Crown owned assets	40 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of lease
Library resources	8 years

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Impairment of property, plant, and equipment

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 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.

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.

Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

Revenue Received in Advance

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

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

Karaka School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Karaka School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	396,023	374,516	384,221
Teachers' Salaries Grants	1,260,943	1,004,307	1,131,608
Use of Land and Buildings Grants	317,795	309,134	309,134
Resource Teachers Learning and Behaviour Grants	5,626	-	-
Other MoE Grants	68,985	1,000	74,411
	<u>2,049,372</u>	<u>1,688,957</u>	<u>1,899,374</u>

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	71,828	77,220	67,772
Curriculum related Activities - purchase of goods & services	96,260	42,840	108,295
Transport Revenue	21,046	-	-
Trading	1,745	1,000	2,486
Fundraising & Community Grants	15,950	20,000	14,938
	<u>206,829</u>	<u>141,060</u>	<u>193,491</u>
Expenses			
Extra Curricular Activities Costs	80,857	4,580	67,799
Trading	529	-	720
Fundraising and Community Grant Costs	6,784	-	10,323
	<u>88,170</u>	<u>4,580</u>	<u>78,842</u>
Surplus for the year Locally Raised Funds	<u>118,659</u>	<u>136,480</u>	<u>114,649</u>

4 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	24,341	25,300	18,766
Equipment Repairs	169	-	186
Information and Communication Technology	12,210	13,800	10,890
Library Resources	1,060	95	24
Employee Benefits - Salaries	1,408,374	1,165,307	1,306,898
Staff Development	14,683	20,500	8,235
	<u>1,460,837</u>	<u>1,225,002</u>	<u>1,344,999</u>

Karaka School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,040	6,120	6,120
Board Fees	2,090	5,000	2,360
Board Expenses	3,201	3,500	5,045
Communication	3,880	4,050	3,852
Consumables	7,139	8,600	9,765
Other	6,074	9,395	5,968
Employee Benefits - Salaries	74,122	73,188	58,948
Insurance	6,943	6,800	6,565
Service Providers, Contractors and Consultancy	6,480	6,760	6,348
	<u>113,969</u>	<u>123,325</u>	<u>104,833</u>

6 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,316	9,800	11,706
Consultancy and Contract Services	29,982	28,000	28,728
Cyclical Maintenance Expense	10,168	7,000	20,867
Grounds	8,881	5,400	9,724
Heat, Light and Water	16,936	21,200	17,687
Repairs and Maintenance	9,706	11,900	10,234
Use of Land and Buildings	317,795	309,134	309,134
Security	1,629	1,200	1,244
Employee Benefits - Salaries	25,588	30,880	28,869
	<u>430,313</u>	<u>423,634</u>	<u>437,993</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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	251,628	289,512	446,891
Cash and cash equivalents for Statement of Cash Flows	<u>251,628</u>	<u>289,512</u>	<u>446,891</u>

Of the \$251,629 Cash and Cash Equivalents, \$56,167 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Accounts Receivable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	21,096	27,551	27,551
Receivables from the Ministry of Education	4,255	-	-
Interest Receivable	1,404	1,147	1,147
Bank Staffing Underuse	21,600	-	-
Teacher Salaries Grant Receivable	102,280	88,831	88,831
	<u>150,635</u>	<u>117,529</u>	<u>117,529</u>
Receivables from Exchange Transactions	22,500	28,698	28,698
Receivables from Non-Exchange Transactions	128,135	88,831	88,831
	<u>150,635</u>	<u>117,529</u>	<u>117,529</u>

9 Inventories

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	1,270	1,052	1,052
	<u>1,270</u>	<u>1,052</u>	<u>1,052</u>

10 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	538,451	384,877	384,877
Total Investments	<u>538,451</u>	<u>384,877</u>	<u>384,877</u>

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Buildings	111,718	-	-	-	(1,568)	110,150
Building Improvements	166,478	-	-	-	(5,663)	160,815
Furniture and Equipment	176,837	9,791	-	-	(34,545)	152,083
Information and Communication Technology	33,178	39,419	-	-	(14,357)	58,240
Leased Assets	10,945	6,884	-	-	(6,879)	10,950
Library Resources	11,091	307	(49)	-	(1,419)	9,930
Balance at 31 December 2021	<u>510,247</u>	<u>56,401</u>	<u>(49)</u>	<u>-</u>	<u>(64,431)</u>	<u>502,168</u>
	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	651,806	(541,656)	110,150	651,806	(540,088)	111,718
Building Improvements	227,313	(66,498)	160,815	227,313	(60,835)	166,478
Furniture and Equipment	566,958	(414,875)	152,083	557,168	(380,331)	176,837
Information and Communication Technology	176,858	(118,618)	58,240	137,438	(104,260)	33,178
Leased Assets	42,960	(32,010)	10,950	36,076	(25,131)	10,945
Library Resources	38,474	(28,544)	9,930	38,336	(27,245)	11,091
Balance at 31 December	<u>1,704,369</u>	<u>(1,202,201)</u>	<u>502,168</u>	<u>1,648,137</u>	<u>(1,137,890)</u>	<u>510,247</u>

The net carrying value of equipment held under a finance lease is \$10,950 (2020: \$10,945).

Karaka School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

12 Accounts Payable

Creditors
Accruals
Employee Entitlements - Salaries
Employee Entitlements - Leave Accrual

2021	2021	2020
Actual	Budget (Unaudited)	Actual
\$	\$	\$
31,856	20,542	20,542
7,040	6,545	6,545
103,117	89,651	89,651
2,708	3,934	3,934
<u>144,721</u>	<u>120,672</u>	<u>120,672</u>
144,721	120,672	120,672
<u>144,721</u>	<u>120,672</u>	<u>120,672</u>

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

Other Revenue in Advance

2021	2021	2020
Actual	Budget (Unaudited)	Actual
\$	\$	\$
2,067	1,037	1,037
<u>2,067</u>	<u>1,037</u>	<u>1,037</u>

14 Provision for Cyclical Maintenance

Provision at the Start of the Year
Increase/(decrease) to the Provision During the Year
Use of the Provision During the Year
Provision at the End of the Year

2021	2021	2020
Actual	Budget (Unaudited)	Actual
\$	\$	\$
27,134	27,134	39,677
10,168	7,000	20,867
-	3,550	(33,410)
<u>37,302</u>	<u>37,684</u>	<u>27,134</u>
11,129	11,511	6,548
26,173	25,173	20,586
<u>37,302</u>	<u>37,684</u>	<u>27,134</u>

Cyclical Maintenance - Current
Cyclical Maintenance - Term

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for laptops.
Minimum lease payments payable (includes interest portion):

No Later than One Year
Later than One Year and no Later than Five Years
Future Finance Charges

2021	2021	2020
Actual	Budget (Unaudited)	Actual
\$	\$	\$
6,688	6,432	7,200
5,855	5,032	5,358
(1,151)	-	-
<u>11,402</u>	<u>11,464</u>	<u>12,558</u>
5,953	6,432	7,200
5,449	5,032	5,358
<u>11,402</u>	<u>11,464</u>	<u>12,558</u>

Represented by

Finance lease liability - Current
Finance lease liability - Term

Karaka School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

16 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 \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
New Learning Centre	Completed		16,972	-	-	16,972	-
Block 1 MLE	Completed		(16,953)	(450)	-	(17,403)	-
ILE Upgrade	Completed		15,958	(1,667)	14,810	(519)	-
Roof Replacement Block 2	Completed		(5,700)	5,700	-	-	-
SIP Hardcover Canopy	In progress		77,755	-	19,967	-	57,788
SIP Playground	Completed		70,373	1,425	71,798	-	-
Bell System	Completed		-	24,908	24,908	-	-
Site Stormwater Runoff Remediation	In progress		-	-	1,621	-	(1,621)
Totals			158,405	29,916	133,304	(950)	56,167

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

57,788

(1,621)

56,167

		2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
New Learning Centre	Completed		16,972	-	-	-	16,972
Block 1 MLE	In progress		(16,953)	-	-	-	(16,953)
ILE Upgrade	In progress		103,381	50,431	137,854	-	15,958
Roof Replacement Block 2	Completed		9,048	-	14,748	-	(5,700)
SIP Hardcover Canopy	In progress		-	80,325	2,570	-	77,755
SIP Playground	In progress		-	72,765	2,392	-	70,373
Totals			112,448	203,521	157,564	-	158,405

17 Transport Network Group

Karaka School is a member of the Rosehill College Transport Network Group. Rosehill College is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Karaka School will record income and expenditure as received or charged by the fund holder school.

18 Related Party Transactions

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

22 Commitments

(a) Capital Commitments

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

(a) Contract for SIP Hardcover Canopy to be completed in 2022 which will be fully funded by the Ministry of Education. \$80,325 has been received of which \$22,537 has been spent on the project to date.

(b) Contract for Site Stormwater Runoff Remediation. This is to be fully funded by the Ministry of Education to the amount of \$487,953. No funds have been received to date. \$1,621 has been spent on the project to date.

Capital commitments as at 31 December 2020:

(a) \$318,579 contract for Upgrade ILE spaces. This is to be fully funded by Ministry to the amount of \$301,075. \$301,075 has been received to date from the Ministry of which \$321,194 has been spent on the project to date.

(b) \$89,250 contract for SIP Hardcover. This is to be fully funded by Ministry to the amount of \$80,325. \$80,325 has been received to date from the Ministry of which \$2,570 has been spent on the project to date.

(c) \$80,850 contract for SIP Playground. This is to be fully funded by Ministry to the amount of \$72,765. \$72,765 has been received to date from the Ministry of which \$2,392 has been spent on the project to date.

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

23 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	251,628	289,512	446,891
Receivables	150,635	117,529	117,529
Investments - Term Deposits	538,451	384,877	384,877
Total Financial assets measured at amortised cost	940,714	791,918	949,297
Financial liabilities measured at amortised cost			
Payables	144,721	120,672	120,672
Finance Leases	11,402	11,464	11,464
Total Financial Liabilities Measured at Amortised Cost	156,123	132,136	132,136

24 Events After Balance Date

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

19 Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,090	2,360
<i>Leadership Team</i>		
Remuneration	364,872	440,038
Full-time equivalent members	6.00	4.00
Total key management personnel remuneration	366,962	442,398
Total full-time equivalent personnel	6.00	4.00

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

Principal

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	140,100	138,400
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	3	1
	3	1

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

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

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

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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.



Independent Auditor's Report

To the readers of
Karaka School's
Financial statements
For the year ended 31 December 2021

RSM Hayes Audit

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

T +64 (9) 367 1656
www.rsmnz.co.nz

The Auditor-General is the auditor of Karaka School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 9 June 2022. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

THE POWER OF BEING UNDERSTOOD
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RSM Hayes Audit is a member of the RSM network of Public Benefit Entities, which is a global network of member firms of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which is a member of the RSM network. The RSM network is a global network of independent member firms.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Karaka School Analysis of Variance 2021

STRATEGIC AIMS	FOCUS	PLANNED ACTIONS
<p><u>Strategic Goal One:</u></p> <p>Deliver a future focussed curriculum that empowers learners</p> <p>Alignment to NELP:</p> <ul style="list-style-type: none"> ➤ Objective 1 # 2 ➤ Objective 2 #4 ➤ Objective 4 #7 	<p><u>Our Commitments:</u></p> <ul style="list-style-type: none"> • Design & Implement a local curriculum • Grow our practice and pedagogy by engaging in PLD • Develop and refine quality learning resources 	<p><u>We will:</u></p> <ul style="list-style-type: none"> • Embed our vision, values, whakatauki and NZC principles within our local curriculum • Expand our understanding of and implement an integrated curriculum • Embed our GROWTH model and expand our understanding and use of thinking tools • Consult with stakeholders to plan for learning • Review Afl capabilities as a whole staff • Implement our quality practice indicators aligned to Afl pedagogy • Develop a professional growth cycle that incorporates our quality practice indicators • Align our PLD plan to support targets set and our RPKA achievement challenge • Explore ways in which our 'people' resource can be used most effectively to enhance teaching and learning • Develop our use of progressions alongside learners • Continue to refine progressions to support learners • Budget to support acquisition of quality resources • Develop our repertoire of quality online and technology teaching resources through the implementation of the digital technologies curriculum
<p><u>Strategic Goal Two:</u></p> <p>Build an Inclusive and respectful</p>	<p><u>Our Commitments:</u></p> <ul style="list-style-type: none"> • Continue our commitment to the Treaty of Waitangi and to celebrate 	<p><u>We will:</u></p> <ul style="list-style-type: none"> • Review and implement our Te Ao Māori curriculum • Observe and participate in cultural days and events

<p>learning focussed culture</p> <p><u>Alignment to NELP:</u></p> <ul style="list-style-type: none"> ➤ Objective 1 #1 ➤ Objective 2 #3 ➤ Objective 3 #5 	<p>cultural diversity</p> <ul style="list-style-type: none"> • Inform and engage with our whānau to strengthen learning relationships • Promote Wellbeing for Success 	<ul style="list-style-type: none"> • Demonstrate pride in our unique bi-cultural heritage through knowledge of language, culture and histories • Deepen our understanding of Māori achieving success as Māori • Review, initiate and document changes to transitioning to and from our place of learning • Develop partnerships within our community so learners can participate and contribute in meaningful ways • Investigate and develop deliberate strategies to strengthen home/school partnerships • Collect learner and teacher wellbeing data and analyse this in order to decide on and implement changes to improve wellbeing • Continue to embed, strengthen and celebrate our school values as a way of being at this place of learning • Develop a consistent process that learners can implement to address and resolve wellbeing concerns •
<p><u>Strategic Goal Three:</u></p> <p>Establish a culture of ongoing internal evaluation</p> <p><u>Alignment to NELP:</u></p> <ul style="list-style-type: none"> ➤ Objective 3 #6 	<p><u>Our Commitments:</u></p> <ul style="list-style-type: none"> • Actively engage and participate in our Kāhui Ako achievement challenge • Evaluate and continue to enhance our valued outcomes for our learners • Collate, analyse and use qualitative and quantitative data to improve teaching and learning 	<p><u>We will:</u></p> <ul style="list-style-type: none"> • Appoint a within school leader to lead a whole school inquiry • Use school data analysis to select an appropriate achievement challenge • Implement a theory of improvement to support our achievement challenge • Use stakeholder voice to develop a graduate profile that reflects and leads to the realisation of the vision for our learners • Decide on measures for our valued outcomes (LEARN values, vision, whakatauki, strategic goals, GROWTH) • Use data to set targets, implement and evaluate strategies for improving teaching and learning • Undertake collaborative inquiries focussed on improving outcomes for learners • Establish manageable systems for the collection, collation and analysis of data • Support learners to understand the purpose of assessment to establish learning goals

Actions: What did we do?	Outcomes: What happened/ Evidence?	Reasons for variance Why did it happen?	Evaluation: Where to next?
<p>Strategic Goal One:</p> <p>Deliver a future focussed curriculum that empowers learners</p>	<p>Annual Aims</p> <p>Stakeholder voice (parent, teacher and learners) collected at the end of 2020 to decide on teaching themes for 2021/22</p> <p>Local curriculum developed as a team on Teacher Only Day, GROWTH model established and review to be undertaken end of term 2</p> <p><u>Thematic</u> approach to planning each term's activities</p> <p>HOM rotations day - whole school development of thinking tools and skills linked to school values</p> <p>Student and parent voice used to develop themes for 2021-22</p> <p>Staff PLD was held to look at the alignment between our Afl practice, High Impact Teaching Strategies (HITS) and Tools for thinking and Learning.</p> <p>New planning templates developed that ensure our thematic, integrated approach is deliberate and explicit and visually demonstrates alignment to GROWTH.</p> <p>A4L revision of capabilities in staff meetings</p> <p>Assigned Peer coaches, booked coaching sessions for Term 1</p> <p>Staff meeting - what quality practice indicators would look like in a future perfect</p> <p>Prof Growth Cycle developed for each area of the school - Juniors focus around Numicon</p> <p><i>Nurmican PLD - course, team meeting</i></p> <p><i>Phonic course Junior staff incl TA's</i></p> <p><i>Google training</i></p> <p><i>First Aid training</i></p> <p><i>Continued work with peer coaches around Professional Growth Cycle</i></p> <p><i>Staff Meetings - Maths _Elyse</i></p> <p><i>Harrison Tew Lockdown training</i></p> <p>Peer coaching sessions occur each term to reflect on practice</p> <p>Staff PLD looked at the alignment between our Afl practice, High Impact Teaching Strategies (HITS) and Tools for thinking and Learning.</p> <p>Graphic developed that shows all elements of our Professional Growth Cycle</p> <p>Staff PLD in mathematics aligned to Afl and HITS</p> <p>Learner voice and teacher reflection undertaken to evaluate how effectively we are implementing quality practice indicators</p> <p>PLD plan aligns to School and RPKA mathematics targets/achievement challenge</p> <p>HITS - created a maths lesson integrating the HITS PLD</p> <p>Beginning to identify strengths and area for development</p>	<p>Despite the lengthy lockdown and the disruption that this caused, we ensured that we maximized our time onsite and then adapted to working and connecting remotely to continue our work.</p>	<p>Embed our vision, values, whakatauki and NZC principles within our local curriculum</p> <p>a. Refine our Karaka Kereru Tracking System (Values)</p> <p>b. Links to our integrated planning (Vision)</p> <p>c. Teachers and students can say and explain the whakatauki in both English and Maori</p> <p>d. Clear links are made between the GROWTH model and whakatauki</p> <p>e. Report against our Karaka School Values in HERO and in our school target</p> <p>f. NZC Principles are evidenced in our Integrated planning</p> <p>Expand our understanding of and implement an integrated curriculum</p> <p>a. Digital technology integration</p> <p>b. Evaluate and refine the integrated plan following each term from feedback</p> <p>Embed our GROWTH model and expand our understanding and use of thinking tools</p> <p>c. GROWTH model and Thinking Tools displays are visible in the classroom</p> <p>d. Students can explain what, when and why they use the Thinking Tools</p> <p>e. Reflected in Planning, Teaching, Learning, Assessment</p> <p>f. The 3 Thinking Tools are integrated into our lessons (HoM, Thinking hats and Blooms)</p> <p><u>Consult with stakeholders to plan for learning</u></p> <p>g. Gather feedback from the students in Term 4 for 2023</p> <p>h. Communicate with the wider community areas of interest and current need</p> <p>Provide opportunities for teachers to participate in PLD to further develop understanding of:</p> <p>i. Future focussed curriculum</p> <p>j. Integrated Curriculum</p> <p>k. Local Curriculum</p> <p>l. Digital Technology</p>

	<p>amongst staff to support each other</p> <p>Literacy and numeracy budgets have been increased</p> <p>Exploring ways to upgrade digital technologies and use existing technologies more efficiently</p> <p>Investment in teacher aides to work alongside learners in identified areas</p> <p>Inquiry into the use of learning progressions underway to strengthen use</p> <p><i>Utilising parent helpers as part of classroom routines</i></p> <p><i>Developed and refining systems for using progressions with learners</i></p> <p><i>Purchased new readers in Junior School</i></p> <p><i>Purchased Numicon equipment for Maths in Junior School</i></p> <p><i>Online - The Resource Cupboard - schoolwide subscription</i></p> <p>Peer coaching focussed on how effectively we are using the progressions alongside our learners undertaken and next steps for individual teachers developed.</p> <p>Teacher Aides are being used strategically across the school to support learners learning</p> <p>Board supportive of ensuring quality resources are provided through increased budget provision.</p> <p>Onboarding team established to navigate the move to HERO which will support learners and teachers to better use progressions in real time.</p> <p>10 new iPads purchased, C pens - reads to you</p> <p>Mini rainbow pens and readers to be allocated to junior classrooms</p>	<p>m. NZ Histories</p> <p>n. ALIM practises</p> <p>Consult with relevant stakeholders regarding a graduate profile (Year 2, Year 4, Year 6, Year 8)</p> <p>o. Gather student voice</p> <p>p. Co-construct with the students what a graduate of students at Karaka School entails in each level</p> <p>q. Present graduate as a resource for future students to aspire to</p> <p>r. A graduate profile would include curriculum information, key competencies and school values</p> <p>Review AFL capabilities as a whole staff</p> <p>a. Discussions in staff meetings and time set aside to review understandings</p> <p>Implement our quality practice indicators aligned to AFL pedagogy</p> <p>a. Gather and record evidence of the quality practice indicators</p> <p>Develop a professional growth cycle that incorporates our quality practice indicators</p> <p>a. Gather and record evidence of the quality practice indicators</p> <p>b. Undertake coaching conversations</p> <p>c. Engage in collaborative inquiries</p> <p>Align our PLD plan to support targets set and our RPKA achievement challenge</p> <p>a. Staff Meeting schedule</p> <p>b. Identification of target learners</p> <p>Create an induction programme for new teachers</p> <p>a. Continue making the induction graphics for new teachers</p> <p>b. Use the expectations prior to Teacher Only Day</p> <p>c. Establish a buddy system</p> <p>d. Adapt the A to Z Handbook</p>	<p>m. NZ Histories</p> <p>n. ALIM practises</p> <p>Consult with relevant stakeholders regarding a graduate profile (Year 2, Year 4, Year 6, Year 8)</p> <p>o. Gather student voice</p> <p>p. Co-construct with the students what a graduate of students at Karaka School entails in each level</p> <p>q. Present graduate as a resource for future students to aspire to</p> <p>r. A graduate profile would include curriculum information, key competencies and school values</p> <p>Review AFL capabilities as a whole staff</p> <p>a. Discussions in staff meetings and time set aside to review understandings</p> <p>Implement our quality practice indicators aligned to AFL pedagogy</p> <p>a. Gather and record evidence of the quality practice indicators</p> <p>Develop a professional growth cycle that incorporates our quality practice indicators</p> <p>a. Gather and record evidence of the quality practice indicators</p> <p>b. Undertake coaching conversations</p> <p>c. Engage in collaborative inquiries</p> <p>Align our PLD plan to support targets set and our RPKA achievement challenge</p> <p>a. Staff Meeting schedule</p> <p>b. Identification of target learners</p> <p>Create an induction programme for new teachers</p> <p>a. Continue making the induction graphics for new teachers</p> <p>b. Use the expectations prior to Teacher Only Day</p> <p>c. Establish a buddy system</p> <p>d. Adapt the A to Z Handbook</p>
<p>Strategic Goal Two</p> <p>Build an inclusive and respectful learning focussed culture</p>	<p>Beginning journey into Culturally Responsive pedagogy in weekly staff meeting sessions</p> <p>Google Classroom - PD (CRPP)</p> <p><i>Samoan Language Week - art, vocab, stories, songs</i></p> <p><i>Beginning to integrate Te Reo Maori in an authentic way</i></p> <p><i>Data tracking includes focus on Maori achievement</i></p> <p>Whole school kapa Haka established term 3, 2021 with a core performance group helping to lead.</p> <p>On a mission to be known as Karaka not Ca rac ker</p> <p>Phoning each individual family during lockdown to check in and see how things were going</p> <p>Weekly updates and reminders on dojo</p> <p>Community Engagement unit holder has identified the need for a systematic approach to connecting with new families</p>	<p>Despite the lengthy lockdown and the disruption that this caused, we ensured that we maximized our time onsite and then adapted to working and connecting remotely to continue our work.</p>	<p>Review and implement our Te Ao Māori curriculum</p> <p>a. Review document as a staff</p> <p>b. Develop specific actions for each team that show progression along a continuum</p> <p>c. Integrate into planning - unit and daily</p> <p>Observe and participate in cultural days and events</p> <p>a. Calendarise events reflective of our learners cultures</p> <p>b. Prioritise in planning</p> <p>Continue to work with whanau to build cultural groups - Kopahaka, Pasifika, Asian</p> <p>a. Liaise with families to support</p>

	<p>and using their voice to evaluate the effectiveness of our transition to this school with a lens of inclusiveness</p> <p>Dojo weekly post - Teacher</p> <p>Student Dojo Post - proud of <i>Farmhouse preschool visiting fortnightly</i></p> <p><i>Meet & Greet at the Gate and after school Regular Portfolio posts on dojo to celebrate learning Science Fair evening</i></p> <p><i>Parents attending Sports Camp</i></p> <p>Students complete weekly portfolio posts to share their learning with families.</p> <p>Teachers post learning onto dojo and share what is happening weekly.</p> <p>Student Voice - progressions</p> <p>Wellbeing focus for Term 1</p> <p>Meeting agendas specifically addressing wellbeing</p> <p>Values badges/certificates, class charts</p> <p>Introduction of Karaka Kereru Awards</p> <p>Calm in Harmony - whole school then group sessions</p> <p>NZCER Teaching Practices Survey</p> <p>undertaken and analysed alongside teaching staff</p> <p>With the extended lockdown we have been focussing on our learners, staff and their families wellbeing. We make regular calls, send emails or messages to see what can be done to support.</p> <p>Staff have received a smilebox during term 3 and a morning tea delivery. Regular meetings are held so that connection is maintained with staff</p>		<p>teaching and learning performance</p> <p>b. Provide platforms for sharing and</p> <p>Demonstrate pride in our unique bi-cultural heritage through knowledge of language, culture and histories</p> <p>a. Explore NZ Histories document</p> <p>b. Prioritise professional learning</p> <p>c. Establish a tikanga for how we open/close meetings and events</p> <p>Deepen our understanding of Māori achieving success as Māori</p> <p>a. Prioritise PLD</p> <p>b. Familiarise ourselves further with the Taitiako document</p> <p>Review, initiate and document changes to transitioning to and from our place of learning</p> <p>a. Every family is welcomed before they attend Karaka School and receive their Karaka School Kit</p> <p>b. Contact new families after 3 weeks of school to collect voice and feedback how we can improve the transition to school</p> <p>Develop partnerships within our community so learners can participate and contribute in meaningful ways</p> <p>a. Create a digital document that collates local places and people of interest</p> <p>b. Develop a local curriculum unit to expose learners to a range of local stakeholders</p> <p>c. Plan trips/events around the local community</p> <p>Investigate and develop deliberate strategies to strengthen home/school partnerships</p> <p>a. Launch Hero to families as a platform of communication</p> <p>b. Develop a range of opportunities to interact and share between home/school (events, newsletters, phone calls, emails)</p> <p>Support whanau to understand what curriculum and achievement information means</p> <p>a. Familiarise ourselves with Hero and goals/milestones</p> <p>b. Consistent language used across the school (Curriculum levels BPA)</p> <p>c. Open Hero to whanau to have access to learners' goals/milestones</p> <p>d. Open day/ orientation session for</p>
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			<p>understanding Hero</p> <p>Retain our open door policy</p> <ol style="list-style-type: none"> Remain open to email/phone communication when onsite visits are not possible Staff visibility through gate duty/ welcoming or community events (post Covid) <p>Collect learner and teacher wellbeing data and analyse this in order to decide on and implement changes to improve wellbeing</p> <ol style="list-style-type: none"> Create Google forms survey to collect data Analyse data and use to inform next steps <p>Continue to embed, strengthen and celebrate our school values as a way of being at this place of learning</p> <ol style="list-style-type: none"> Consistency throughout the school on the use of Karaka Kereru points <p>Develop a consistent process that learners can implement to address and resolve wellbeing concerns, including nurturing tuakana teina relationships</p> <ol style="list-style-type: none"> Develop the buddy system Utilise the intermediates and pair up with new students attending <p>Develop holistic learning programmes that draw on the strengths and identities of learners</p> <ol style="list-style-type: none"> Gather student and whanau voice Act on student voice collated
		Despite the lengthy lockdown and the disruption that this caused, we ensured that we maximized our time onsite and then adapted to working and connecting remotely to continue our work.	<p>Appoint a new within school leader to undertake an inquiry into effective mathematics practice</p> <ol style="list-style-type: none"> Appoint a new staff member to the role Complete a hand over process with previous WSL Develop an inquiry into effective mathematics practice <p>Use school data analysis to select an appropriate achievement challenge</p> <ol style="list-style-type: none"> Gather new data to start 2022 due to 2021 Lock Down Identify target learners for 2022 Data is used to form/drive our collaborative inquiry focussed on the achievement challenge <p>Implement theories of improvement to support our achievement challenge.</p> <ol style="list-style-type: none"> Undertake collaborative inquiries Participate in relevant PD
		EA appointed as In School Leader Identifying target learners Gathering baseline data Attending Numicon course as a team New tracking system for target learners developed with regular evaluation of progress Culturally responsive pedagogy has been prioritised as PLD at each staff meeting as one theory of improvement to support learners with their learning. Target tracking now occurring formally twice per term Collaborative inquiry aligned to achievement with 4 streams of inquiry GG appointed as WSL for Kahui ako - lens on Culturally Responsive Practice to enhance teaching and learning in Mathematics Karaka Kereru Certificates and badges introduced along with a schoolwide approach to earning these (all linked to school values) Annual plan reviewed regularly by staff as measure of progress towards meeting strategic goals	
<u>Strategic Goal Three:</u> Establish a culture of ongoing internal evaluation			

	<p>GROWTH deliberately implemented into planning documents. The vision values and whakatauki are woven through this framework.</p> <p>Valued outcomes for learners are able to be articulated - values and vision. Graduate profile is aligned to this - Graduates of LEARN leading to realisation of vision..</p> <p>Measurement achieved through the Karaka Kereru awards. Working in teams to develop collaborative inquiry workstreams</p> <p>New system in place to collate and collect maths assessment data.</p> <p>Mid Term report on tracking students for the board and an analysis</p> <p><i>Monitoring data on a monthly basis in team meetings</i></p> <p><i>Tracking target students regularly, checking in at team meetings</i></p> <p><i>Collaborative inquiry meetings</i></p> <p><i>Using progressions alongside learners to establish next steps</i></p> <p>Collaborative Inquiry lead team established. Team meets each term as well as leads having 1:1 coaching sessions to establish next steps.</p> <p>Each team has undertaken an analysis of target student data and has established next steps.</p> <p>Target tracking report to be presented to board for discussion.</p> <p>Pre and % tests used alongside progressions to establish learning goals</p> <p>Assessment schedule reviewed by each team - purpose and type</p> <p>Learner voice collected as part of data collection</p> <p>Using e-asttle writing to gather data to inform writing teaching and learning</p>		<p>c. Engage in ongoing professional discussion</p> <p>Work collaboratively with Kahui Ako</p> <ol style="list-style-type: none"> Ensure alignment with Kahui Ako maths achievement challenge Data is used to form/drive our collaborative inquiry focussed on the maths achievement challenge <p>Decide on measures for our valued outcomes (LEARN values, vision, whakatauki, strategic goals, GROWTH)</p> <ol style="list-style-type: none"> Ensure consistency of the Karaka Kereru LEARN Value Certificates & Badges <ul style="list-style-type: none"> o Earned o Communicating When and How? Learners can explain their understanding of the whakatauki and relevance of it GROWTH model continues to be evidenced in planning and teaching Data is collected to assess against the strategic goals Vision is incorporated in the planning and teaching <p>Use data to set targets, implement and evaluate strategies for improving teaching and learning</p> <ol style="list-style-type: none"> Data is used to inform/drive our collaborative inquiry focussed on the achievement challenge Data is collected and reviewed regularly to ensure it is having the desired impact <p>Undertake collaborative inquiries focussed on improving outcomes for learners</p> <ol style="list-style-type: none"> Introduce collaborative team inquiries based on the Kahui Ako focus Ask questions Develop theories of action Determine action steps Gather and analyse evidence to assess the impact of their actions <p>Establish manageable systems for the collection, collation and analysis of data</p> <ol style="list-style-type: none"> Implementation of HERO Create consistency with data collection Consistency of analysis of assessment with HERO Collaborative discussion and review
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				of system management to inform next steps Support learners to understand the purpose of assessment to establish learning goals a. Develop understanding of assessment literacy b. Unpack purpose and use of progressions and other assessment tools c. Using assessment data to co-construct next steps for learning d. Introduction to HERO with the Staff e. Introduction to HERO with the Learners o What is the purpose o What does it look like? Examples of evidence
Annual Targets				
Based on EOY data from 2020, targets were set in the following areas... Reading <ul style="list-style-type: none">To accelerate the learning of those in year 2 (2021) so that the numbers of learners achieving their expected curriculum level improves to meet expected levels by at least 30% WHY? Based on the 2020 EOY data <ul style="list-style-type: none">Year 1: 39% have achieved expected standard, 22/36 not at expected Curriculum Level Writing <ul style="list-style-type: none">To accelerate the learning of our male learners in writing so that the gap between achievement levels between male and female is reduced by at least 30% WHY? Based on the 2020 EOY data <ul style="list-style-type: none">31% of boys were not yet achieving expected curriculum levels compared to 14% of girls	Teachers continue to use targets to identify students in order to track progress of priority and target learners. Learner Engagement and Achievement (LEA) boards were refined once again taking on a virtual form. Narratives on students yet to achieve were collated using an excel spreadsheet including all priority learners. While discussions are ongoing both formally and informally, mid-year progress towards targets was formally compiled; however end of year was not due to the lengthy lockdown and the disruption to learning. It was decided learner wellbeing was the priority at the end of the year. Mid year data was presented to the BoT and next steps discussed. Planned actions for raising achievement continue to be co-constructed. Leadership and Board of Trustees evaluated the EOY 2020 data to establish new targets for 2021. 2021 TARGET TRACKING: Reading: ANALYSIS OF MOY SCHOOLWIDE DATA: The data shows that..... <ul style="list-style-type: none">70.1% of learners' school-wide (164/234) are tracking at or above their end of year expected curriculum level.71.6% of NZ Europeans in Years 1-8 are at or exceeding their expected Curriculum Level, while 63.2% of NZ Maori and 63.2% Pasifika	COVID 19 and the ensuing lockdowns caused disruption to learning. EOY data was not collected as a result. LEA meetings that used collective capacity to generate ideas for progressing learners forward were embedded.	The 2020 EOY data and 2021 MOY data was used to set targets for 2022 in consultation with teaching staff, leadership and the Board of Trustees. All teachers will continue to identify learners yet to achieve at the beginning of the year as well as all priority learners. Teachers will regularly reflect on the learning progression of these learners and ensure that they are the focus of LEA discussions. The names, needs and narratives of learners who are yet to achieve at their expected curriculum level will be collated and tracked throughout the year through the continued use of Learning, Engagement & Achievement boards and the schoolwide target tracking document. LEA meetings, using collective expertise, will continue to be held to focus discussions on how best to meet target learner needs in order to progress achievement. Target students will continue to be an agenda item in leadership meetings and teams will undergo a review against targets to evaluate progress and set next steps throughout the year. All staff will be involved in planning actions for raising achievement. These will be revisited, reviewed and adapted.	

<p>Math</p> <p>1) <i>To accelerate the learning of our maori and pasifika learners in mathematics with an emphasis on cohorts in year 3 and year 8 (2021) so that the achievement of these learners improves to meet expected levels by at least 30%</i></p> <p>WHY? Based on the 2020 EOY data</p> <ul style="list-style-type: none"> Year 2: 54% have achieved expected standard, 13/28 not at expected Curriculum Level Year 7: 54% have achieved expected standard, 12/26 not at expected Curriculum Level Pasifika: 52% have achieved expected standard, 11/23 not at expected Curriculum Level - Priority Learners Maori: 64% have achieved expected standard, 14/39 not at expected Curriculum Level - Priority Learners 	<p>are currently at or exceeding their expected Curriculum Level.</p> <ul style="list-style-type: none"> Male learners are achieving at a lower level overall to our female students in Reading, with 78.2% of females at or exceeding their expected Curriculum Level, while 65.6% of our boys are at or exceeding their expected Curriculum Level. <p>TARGET TRACKING - MOY: 20/37 (54%) not yet at expected curr level Current achievement rate 30% AT 16% ABOVE</p> <p>Writing: ANALYSIS OF SCHOOLWIDE DATA MOY:</p> <ul style="list-style-type: none"> 81.6% of learners' school-wide are at or above the end of year expected curriculum level. 82% of NZ Europeans in Years 1-8 are at or above their expected Curriculum Level, and 81.6% of NZ Maori are currently at or above their expected Curriculum Level. 79% of our Pasifika learners across the school are currently at or above their expected Curriculum Level. Male learners are achieving at a lower level overall compared to our female students in Writing, with 89% of females at or above their expected Curriculum Level, and 75% of males at or above their expected Curriculum Level. <p>TARGET TRACKING - MOY: 31/124 (25%) not yet at expected curr level Current achievement rate 71% AT 4% ABOVE.</p> <p>Maths: ANALYSIS OF SCHOOLWIDE DATA MOY:</p> <ul style="list-style-type: none"> 73% of learners' school-wide are at or above the expected curriculum level for the End of Year. 76.3% of NZ Europeans in Years 1-8 are currently at or above their expected Curriculum 	<p>Collaborative Inquiries will be undertaken to look at the acceleration of learning in mathematics. We will work alongside our Kahui Ako and engage in professional learning to improve teaching and learning.</p> <p>New SMS software HERO will be introduced and used to effectively monitor learner progress.</p>
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	<p>Level, while 55.2% of NZ Maori are currently at or exceeding their expected Curriculum Level.</p> <ul style="list-style-type: none"> 63.2% of our Pasifika learners across the school are currently at or above their expected Curriculum Level. Male learners are achieving at a slightly lower overall than our female learners in Maths, with 75.5% of females are at or above their expected Curriculum Level, while 71% of our boys are at or above their expected Curriculum Level. <p>TARGET TRACKING - MOY:</p> <p>YEAR 3 10/25 (40%) not yet at expected curr level Current achievement rate 60% AT 0% ABOVE</p> <p>YEAR 8 4/24 (16.7%) not yet at expected curr level Current achievement rate 75% AT 8.3% ABOVE</p> <p>PASIFIKA 7/19 (36.8%) not yet at expected curr level Current achievement rate 63.2% AT 0% ABOVE</p> <p>Maori 17/38 (44.7%) not yet at expected curr level Current achievement rate 52.6% AT 2.6% ABOVE</p>		
Planning for next year: Please see the 2022 Strategic Plan and Annual Plan for specific goals, planned actions for raising achievement and targets.			



Karaka School

EMBRACING LEARNING. BUILDING RESILIENCE. ACHIEVING EXCELLENCE.

"Ka whangaia, ka tupu, ka puawai."

2021 Kiwi Sport Funding

Amount of Grant - \$3,901.67

Expenditure Included:

The maintenance of sports equipment, the subs related to joining East Counties and Counties sports groups and general expenses related to providing a balanced Fitness, Sports and Physical Education programme.

The remainder was spent assisting with the continued operating costs of our school swimming pool including maintenance, chemicals and compliance with pool testing requirements.

The school has also relied heavily on parents who have assisted in transporting children to various sporting venues.

Note that total expenditure in the PE and Sport related activities far exceeded the grant.

Kiwi Sport Calculations

PE Equipment etc as above	\$3,023.54
School Pool	\$ 878.13
	<u>\$3,901.67</u>

Sarah Hynds

Principal

Graham Coppock

BOT Chairperson

Dated: 16th May 2022