

# KAMO SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**School Directory**

**Ministry Number:** 1030

**Principal:** Sally Wilson

**School Address:** Three Mile Bush Road, Kamo

**School Postal Address:** Three Mile Bush Road, Kamo, 0112

**School Phone:** 09 435 1482

**School Email:** dbatten@kamoprimary.school.nz

**Accountant / Service Provider:**

**Education** } *Services.*  
*Dedicated to your school*

# KAMO SCHOOL

Annual Report - For the year ended 31 December 2021

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## Kamo 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.

Daniel Gortz.

Full Name of Presiding Member

Sally Wilson

Full Name of Principal



Signature of Presiding Member



Signature of Principal

2 May 2022

Date:

2 May 2022

Date:

**Kamo School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	3,739,973	3,683,789	3,799,253
Locally Raised Funds	3	49,281	18,700	25,111
Interest Income		6,112	10,000	12,123
Other Revenue		1,085	-	-
		<u>3,796,451</u>	<u>3,712,489</u>	<u>3,836,487</u>
<b>Expenses</b>				
Locally Raised Funds	3	12,076	7,000	8,556
Learning Resources	4	2,746,288	2,670,487	2,710,220
Administration	5	172,804	177,490	172,830
Finance		6,981	2,414	4,403
Property	6	579,494	699,330	672,745
Depreciation	11	145,393	129,318	140,582
Loss on Disposal of Property, Plant and Equipment		-	-	15,960
Loss on Uncollectable Accounts Receivable		-	-	1
		<u>3,663,036</u>	<u>3,686,039</u>	<u>3,725,297</u>
<b>Net Surplus / (Deficit) for the year</b>		133,415	26,450	111,190
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>133,415</u></u>	<u><u>26,450</u></u>	<u><u>111,190</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.



**Kamo School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		1,080,859	957,881	957,150
Total comprehensive revenue and expense for the year		133,415	26,450	111,190
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	12,519
<b>Equity at 31 December</b>		1,214,274	984,331	1,080,859
Retained Earnings		1,214,274	984,331	1,080,859
<b>Equity at 31 December</b>		1,214,274	984,331	1,080,859

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.



**Kamo School**  
**Statement of Financial Position**  
As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	341,449	239,869	430,324
Accounts Receivable	8	188,390	157,675	184,409
GST Receivable		6,179	5,884	-
Prepayments		10,571	10,757	11,877
Inventories	9	1,124	1,124	792
Investments	10	770,743	403,489	565,685
		<u>1,318,456</u>	<u>818,798</u>	<u>1,193,087</u>
<b>Current Liabilities</b>				
GST Payable		-	-	17,041
Accounts Payable	12	223,295	186,376	263,815
Revenue Received in Advance	13	8,136	6,501	-
Provision for Cyclical Maintenance	14	-	77,819	-
Finance Lease Liability	15	22,187	27,421	21,522
Funds held for Capital Works Projects	16	278,573	-	311,221
		<u>532,191</u>	<u>298,117</u>	<u>613,599</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>786,265</b>	<b>520,681</b>	<b>579,488</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	552,832	496,660	615,899
		<u>552,832</u>	<u>496,660</u>	<u>615,899</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	75,893	178	56,052
Finance Lease Liability	15	48,930	32,832	58,476
		<u>124,823</u>	<u>33,010</u>	<u>114,528</u>
<b>Net Assets</b>		<b><u>1,214,274</u></b>	<b><u>984,331</u></b>	<b><u>1,080,859</u></b>
<b>Equity</b>		<b><u>1,214,274</u></b>	<b><u>984,331</u></b>	<b><u>1,080,859</u></b>

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



**Kamo School**  
**Statement of Cash Flows**  
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,117,813	966,171	1,038,488
Locally Raised Funds		58,023	18,700	24,921
Goods and Services Tax (net)		(23,220)	-	22,925
Payments to Employees		(579,445)	(488,000)	(597,136)
Payments to Suppliers		(309,760)	(231,801)	(288,746)
Interest Paid		(6,981)	(2,414)	(4,403)
Interest Received		5,492	10,000	12,660
Net cash from/(to) Operating Activities		261,922	272,656	208,709
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(101,177)	(48,000)	(49,528)
Purchase of Investments		(205,059)	-	(162,195)
Net cash from/(to) Investing Activities		(306,236)	(48,000)	(211,723)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	12,519
Finance Lease Payments		(17,139)	(17,133)	(7,851)
Funds Administered on Behalf of Third Parties		(27,422)	-	396,324
Net cash from/(to) Financing Activities		(44,561)	(17,133)	400,992
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(88,875)</b>	<b>207,523</b>	<b>397,978</b>
Cash and cash equivalents at the beginning of the year	7	430,324	32,346	32,346
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>341,449</b>	<b>239,869</b>	<b>430,324</b>

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

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



# Kamo School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kamo 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.

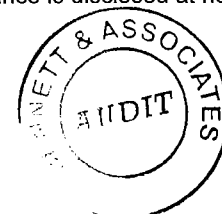
###### *Critical Accounting Estimates And Assumptions*

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 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.

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

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

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Operating Lease Payments**

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



**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	40 Years
Buildings	40 Years
Furniture and Equipment	10-20 Years
Information and Communication Technology	5 Years
Motor Vehicles	5 Years
Textbooks	8 years
Leased Assets	3-5 Years
Library Resources	8 Years



Leased assets held under a Finance Lease

Term of Lease



### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) 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.

### **m) 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.

### **n) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **o) Revenue Received in Advance**

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

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



**p) Funds Held in Trust**

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

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) 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.

**s) 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.

**t) 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.

**u) 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.

**v) Budget Figures**

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

**w) 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	842,550	814,760	856,483
Teachers' Salaries Grants	2,335,634	2,275,237	2,246,130
Use of Land and Buildings Grants	368,147	482,381	494,621
Other MoE Grants	99,553	79,411	129,593
Other Government Grants	94,089	32,000	72,426
	<b>3,739,973</b>	<b>3,683,789</b>	<b>3,799,253</b>

The school has opted in to the donations scheme for this year. Total amount received was \$72,000.

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,980	2,500	3,946
Fees for Extra Curricular Activities	21,318	11,000	16,371
Trading	4,180	5,000	3,585
Fundraising & Community Grants	20,803	200	1,209
	<b>49,281</b>	<b>18,700</b>	<b>25,111</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	8,788	2,000	5,691
Trading	3,288	5,000	2,865
	<b>12,076</b>	<b>7,000</b>	<b>8,556</b>
<i>Surplus for the year Locally raised funds</i>	<b>37,205</b>	<b>11,700</b>	<b>16,555</b>

## 4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	75,080	67,750	54,505
Equipment Repairs	7,297	3,000	3,738
Information and Communication Technology	4,174	8,800	5,240
Library Resources	2,494	3,800	1,912
Employee Benefits - Salaries	2,645,112	2,568,237	2,638,600
Staff Development	12,131	18,900	6,225
	<b>2,746,288</b>	<b>2,670,487</b>	<b>2,710,220</b>



## 5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,100	6,000	5,800
Board Fees	3,862	4,000	3,824
Board Expenses	5,067	4,300	4,076
Communication	1,971	3,200	2,647
Consumables	3,170	13,500	9,061
Operating Lease	4,836	420	420
Other	17,039	22,170	19,787
Employee Benefits - Salaries	107,088	102,000	106,052
Insurance	8,611	9,000	8,263
Service Providers, Contractors and Consultancy	15,060	12,900	12,900
	172,804	177,490	172,830

## 6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	10,944	7,500	8,819
Cyclical Maintenance Provision	24,681	18,949	(49,684)
Grounds	28,885	14,700	11,992
Heat, Light and Water	24,785	28,500	28,729
Rates	11,025	11,800	10,579
Repairs and Maintenance	4,052	17,000	44,319
Use of Land and Buildings	368,147	482,381	494,621
Security	1,387	5,500	2,653
Employee Benefits - Salaries	66,131	53,000	107,918
Consultancy And Contract Ser	39,457	60,000	12,799
	579,494	699,330	672,745

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	341,449	239,869	430,324
Cash and cash equivalents for Statement of Cash Flows	341,449	239,869	430,324

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

Of the \$341,449 Cash and Cash Equivalents \$281,914 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.



### 8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	415	192	381
Receivables from the Ministry of Education	-	-	4,551
Interest Receivable	2,259	2,176	1,639
Teacher Salaries Grant Receivable	185,716	155,307	177,838
	<u>188,390</u>	<u>157,675</u>	<u>184,409</u>
Receivables from Exchange Transactions	2,674	2,368	6,571
Receivables from Non-Exchange Transactions	185,716	155,307	177,838
	<u>188,390</u>	<u>157,675</u>	<u>184,409</u>

### 9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,124	1,124	792
	<u>1,124</u>	<u>1,124</u>	<u>792</u>

### 10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	770,743	403,489	565,685
Total Investments	<u>770,743</u>	<u>403,489</u>	<u>565,685</u>





**11. Property, Plant and Equipment**

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	43,225	-	-	-	(5,021)	<b>38,204</b>
Building Improvements	73,575	4,241	-	-	(3,627)	<b>74,189</b>
Furniture and Equipment	209,671	14,132	-	-	(30,154)	<b>193,649</b>
Information and Communication Technology	196,242	42,067	-	-	(79,974)	<b>158,335</b>
Leased Assets	57,034	14,994	-	-	(21,018)	<b>51,010</b>
Library Resources	36,152	6,892	-	-	(5,599)	<b>37,445</b>
<b>Balance at 31 December 2021</b>	<b>615,899</b>	<b>82,326</b>	<b>-</b>	<b>-</b>	<b>(145,393)</b>	<b>552,832</b>

The net carrying value of equipment held under a finance lease is \$51,010 (2020: \$57,034)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	114,261	(76,057)	<b>38,204</b>	114,262	(71,037)	<b>43,225</b>
Building Improvements	127,729	(53,540)	<b>74,189</b>	123,488	(49,913)	<b>73,575</b>
Furniture and Equipment	599,892	(406,243)	<b>193,649</b>	590,873	(381,202)	<b>209,671</b>
Information and Communication Technology	507,793	(349,458)	<b>158,335</b>	473,354	(277,112)	<b>196,242</b>
Leased Assets	80,512	(29,502)	<b>51,010</b>	82,361	(25,327)	<b>57,034</b>
Library Resources	100,428	(62,983)	<b>37,445</b>	93,536	(57,384)	<b>36,152</b>
<b>Balance at 31 December</b>	<b>1,530,615</b>	<b>(977,783)</b>	<b>552,832</b>	<b>1,477,874</b>	<b>(861,975)</b>	<b>615,899</b>

**12. Accounts Payable**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	29,551	4,421	49,870
Accruals	6,100	5,650	5,800
Banking Staffing Overuse	-	11,210	11,210
Employee Entitlements - Salaries	185,716	155,307	177,838
Employee Entitlements - Leave Accrual	1,928	9,788	19,097
	<b>223,295</b>	<b>186,376</b>	<b>263,815</b>
Payables for Exchange Transactions	223,295	186,376	263,815
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>223,295</b>	<b>186,376</b>	<b>263,815</b>

The carrying value of payables approximates their fair value.



**13. Revenue Received in Advance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Govt Revenue Received in Advance	-	6,501	-
Other Received In Advance	8,136	-	-
	8,136	6,501	-

**14. Provision for Cyclical Maintenance**

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	56,052	59,048	125,863
Increase to the Provision During the Year	21,286	18,949	21,286
Adjustment to the Provision	3,365	-	(70,970)
Use of the Provision During the Year	(4,810)	-	(20,127)
Provision at the End of the Year	75,893	77,997	56,052
Cyclical Maintenance - Current	-	77,819	-
Cyclical Maintenance - Term	75,893	178	56,052
	75,893	77,997	56,052

**15. 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	27,509	27,421	27,872
Later than One Year and no Later than Five Years	54,737	32,832	68,085
Future finance charges	(11,129)	-	(15,959)
	71,117	60,253	79,998
<b>Represented by</b>			
Finance lease liability - Current	22,187	27,421	21,522
Finance lease liability - Term	48,930	32,832	58,476
	71,117	60,253	79,998



## 16. Funds Held (Owed) 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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Block	227187	(338)	-	338	-	-
Dental Clinic Upgrade		-	-	-	-	-
SIP & AMS Canopy	224542	77,985	-	(81,326)	-	(3,341)
SIP LSC Space	218876	(2,630)	-	2,630	-	-
SIP & AMS Canopies Block 1	227185	236,204	-	(46,525)	-	189,679
SIP & 5YA ILE Space, Admin reconfig & OL	227186	-	130,917	(42,033)	-	88,884
Electrical Lifecycle Replacement	227184	-	44,519	(41,168)	-	3,351
<b>Totals</b>		<b>311,221</b>	<b>175,436</b>	<b>(208,084)</b>	<b>-</b>	<b>278,573</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	281,914
Funds Due from the Ministry of Education	(3,341)
<b>Totals</b>	<b>278,573</b>

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
ILE Upgrade Income	completed	(55,645)	58,147	(2,502)	-	-
Toilet Block	227187	-	-	(338)	-	(338)
Covered Deck and Other Works Income	completed	3,442	(3,442)	-	-	-
Dental Clinic Upgrade		(31,714)	-	-	31,714	-
SIP & AMS Canopy	224542	-	98,968	(20,983)	-	77,985
SIP LSC Space	218876	-	-	(2,630)	-	(2,630)
SIP & AMS Canopies Block 1	227185	-	238,104	(1,900)	-	236,204
<b>Totals</b>		<b>(83,917)</b>	<b>391,777</b>	<b>(28,353)</b>	<b>31,714</b>	<b>311,221</b>

## 17. 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.



## 18. 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	3,862	3,824
<i>Leadership Team</i>		
Remuneration	417,483	507,156
Full-time equivalent members	4.00	5.00
Total key management personnel remuneration	421,345	510,980

There are 6 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 (6 members) and Property (6 members) that met 8 and 8 times 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	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	0 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	3.00	-
	3.00	0.00

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

## 19. 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	-	-



## 20. 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.

## 21. Commitments

### (a) Capital Commitments

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

\$109,964 contract for the SIP & AMS Canopy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$98,968 has been received of which \$102,309 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$264,560 contract for the SIP & AMS Canopies Block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$238,104 has been received of which \$48,425 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$637,583 contract for the SIP & 5YA ILE Space, Admin reconfig & OLA as agent for the Ministry of Education. This project is fully funded by the Ministry and \$130,917 has been received of which \$42,033 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$49,465 contract for the Electrical Lifecycle Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,519 has been received of which \$41,168 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

contract for the Toilet Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$338 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$109,964 contract for the SIP & AMS Canopy as agent for the Ministry of Education. This project is fully funded by the Ministry and \$98,968 has been received of which \$20,983 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the SIP LSC Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,630 has been spent on the project to balance date. This project has been approved by the Ministry; and

contract for the SIP & AMS Canopies Block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$238,104 has been received of which \$1,900 has been spent on the project to balance date. This project has been approved by the Ministry.)



**(b) Operating Commitments**

As at 31 December 2021 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2021 Actual \$	2020 Actual \$
No later than One Year	4,486	4,836
Later than One Year and No Later than Five Years	12,880	17,366
Later than Five Years	-	-
	17,366	22,202

**22. 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	341,449	239,869	430,324
Receivables	188,390	157,675	184,409
Investments - Term Deposits	770,743	403,489	565,685
Total Financial assets measured at amortised cost	1,300,582	801,033	1,180,418

**Financial liabilities measured at amortised cost**

Payables	223,295	186,376	263,815
Finance Leases	71,117	60,253	79,998
Total Financial Liabilities Measured at Amortised Cost	294,412	246,629	343,813

**23. Events After Balance Date**

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

**24. Comparatives**

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



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

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

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

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

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

### **Impact on operations**

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

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

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

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

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

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



## Kamo School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Bronwyn Walters	Presiding Member	Elected	Sep 2022
Sally Wilson	Principal		
Nikki-Jay Hunia	Parent Representative	Elected	Sep 2022
Gerald Kairau	Parent Representative	Elected	Sep 2022
Dan Gotz	Parent Representative	Elected	Sep 2022
Nick Marshall	Parent Representative	Elected	Sep 2022
Ben Soole	Staff Representative	Elected	Sep 2022

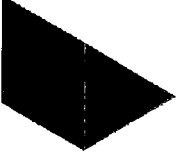


## **Kamo School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$6,947 (excluding GST). The funding was spent on sporting endeavours.

# Analysis of Variance Reporting



<b>School Name:</b>	Kamo Primary School	<b>School Number:</b>	1030
<b>Strategic Aim:</b>	Our 2021 Strategic Aim was that all students will strive to meet personal gains that supports the New Zealand Curriculum levels and expectations for their year level in Mathematics.		
<b>Annual Aim:</b>	Our Annual Aim for 2021 was that all students will be engaged in Mathematics and their learning will show the progress they have made to reach their own potential. This will be integrated across the curriculum.		
<b>Target:</b>	Our Curriculum Achievement Target in Mathematics for 2021 was to have at least 85% of our students working At or Above their New Zealand Curriculum levels and expectations for their year level. This target is inclusive of our whole school as we do not exclude our students who have additional learning needs and therefore their results are included.		
<b>Baseline Data:</b>	<p>Our 2021 baseline data showed the following:</p> <ul style="list-style-type: none"> <li>• 13% of students working above expectation</li> <li>• 64% of students working at expectation</li> <li>• 16% of students working below expectation</li> <li>• 7% of students working well below expectation</li> </ul>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																																			
<p>In 2018 we received a Ministry of Education contract through Cognition Education to deliver Professional Learning and Development in Mathematics. This continued for the 2019 school year and we applied for an extension which saw us receive further support through to July 2021 with the same facilitator.</p> <p>Through this contract, the following actions have been undertaken by all teaching staff and have been identified as making a significant difference to student learning and our Mathematics data for 2021:</p> <ul style="list-style-type: none"> <li>• Mixed-ability groupings across all levels of learning.</li> <li>• Using the problem-solving approach to deliver Mathematics education in all classrooms.</li> <li>• Delivering workshops where teachers work with students around an identified need to enhance their learning.</li> <li>• Collaborative planning within our four teaching teams.</li> <li>• Staff and team meetings which have been dedicated to professional learning and</li> </ul>	<p>Our overall end of year data for 2021 showed the following:</p> <table border="1" data-bbox="383 1064 638 1590"> <thead> <tr> <th></th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>77%</td> <td>18%</td> <td>4%</td> <td>7%</td> <td>-</td> <td>2%</td> </tr> <tr> <td>Level 2</td> <td>23%</td> <td>82%</td> <td>93%</td> <td>39%</td> <td>31%</td> <td>7%</td> </tr> <tr> <td>Level 3</td> <td>-</td> <td>-</td> <td>3%</td> <td>55%</td> <td>67%</td> <td>61%</td> </tr> <tr> <td>Level 4</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1%</td> <td>30%</td> </tr> </tbody> </table> <p>We saw significant changes in the following cohorts within our school for 2021:</p> <ul style="list-style-type: none"> <li>• All Year groups had an increase in the percentage of students who are working above their expectation in Term 4. Particular standouts were in Years 2, 4 and 6).</li> <li>• Our Maths data remains the strongest of the three areas we measure in relation to the New Zealand Curriculum (NZC). If there was one cohort we need to monitor closely next year, it would be our Year 6 students (this year's Year 5 cohort) as they have the largest percentage of students who are working below expectation.</li> <li>• While the optimum goal would be to have students working at Level 1 of the NZC in Years 1 and 2 only, this is not the reality. We choose to include students with additional</li> </ul>		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Level 1	77%	18%	4%	7%	-	2%	Level 2	23%	82%	93%	39%	31%	7%	Level 3	-	-	3%	55%	67%	61%	Level 4	-	-	-	-	1%	30%	<p>Although we have not met our specific aim of having 85% of our students achieving at or above in Mathematics, we are very happy with our results.</p> <p>We have identified the following reasons for the positive variance in our data:</p> <ul style="list-style-type: none"> <li>• Teachers became more comfortable with what they were teaching and how to teach it.</li> <li>• Collaborative planning provided opportunities for teachers to scaffold each other in their own professional teaching and learning in Mathematics.</li> <li>• Collaborative planning allowed for opportunities to build capability across the staff as opposed to having a few people holding all the knowledge.</li> <li>• Planning was specifically based around identified student needs and addressed these. It was also important that we did not complete our planning too far in advance, so we were addressing what our students were showing us.</li> </ul>	<p>Our Ministry of Education contract ended at the end of the 2019 school year. However, we put in an application to have this continue for the 2020 school year through to July 2021 which was approved. We have now completed this contract and will maintain and sustain the learning we have gained from this.</p> <p>We will continue to follow the same practices as this year with the intention to take these to the next level in our professional learning and development as a whole staff.</p> <p>We will continue to use the planning template we introduced to all teams as we have had great success with it in supporting our collaborative planning.</p> <p>We will continue to provide extra support for our Provisionally Certified Teachers (PCTs) and for those staff who are changing levels within the school.</p> <p>We aim to have Mathematics at the forefront of our minds to</p>
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6																																
Level 1	77%	18%	4%	7%	-	2%																																
Level 2	23%	82%	93%	39%	31%	7%																																
Level 3	-	-	3%	55%	67%	61%																																
Level 4	-	-	-	-	1%	30%																																

<p>development in Mathematics for teachers.</p> <ul style="list-style-type: none"> <li>• Staff meetings which have been focused around raising student achievement.</li> <li>• Professional discussions as part of teacher's Professional Growth Cycles (appraisals) in relation to teaching and learning.</li> <li>• Peer observations amongst staff in Mathematics lessons.</li> <li>• Co-teaching opportunities with our Mathematics facilitator.</li> <li>• Having a constant awareness amongst all teaching staff about what we are aiming to achieve in our Mathematics data for 2021.</li> <li>• Open discussions with our Board of Trustees around our data – what it's showing, what we are doing to address it and what we see as a result.</li> <li>• Professional learning with our teaching staff around how to measure progress and achievement against the New Zealand Curriculum levels.</li> <li>• Opportunities for student-led learning where the students identify areas of Mathematics they would like</li> </ul>	<p>learning needs in our data and many of these students in the other Year groups are those working at Level 1. However, you can see that each year group has only a very small percentage of students working at this level which is exceptional. We can also see that in Year 5 we have no students working within Level 1 of the NZC even though this group has students with additional learning needs.</p> <ul style="list-style-type: none"> <li>• Looking at the difference between the genders, there is little to comment on. We can pick out some small differences such as girls in Years 3 have no students working below, and boys in Years 4 and 6 have a larger percentage of students working above. However, when you look at the percentages overall, there are not hugely significant differences between the genders.</li> <li>• Our Māori data does not paint too much of a dissimilar picture than our overall school data and generally follows the same trend. In fact, the percentages at Year 1 are the same. The Year levels where we see a difference are in Years 2, 3 and 4, but overall, the differences are relatively small.</li> <li>• Analysing the Māori data even further, we can see our girls are performing better than our boys which is different to the overall data shown between the genders. Most</li> </ul>	<ul style="list-style-type: none"> <li>• Problem-solving questions and activities were authentic and taught in context rather than as stand-alone or one-off activities.</li> <li>• A growth mindset developed amongst the staff in relation to the teaching of Mathematics.</li> <li>• Mathematics became less of an area where teachers were unsure of themselves and how to teach it effectively.</li> <li>• We had 'buy-in' from staff which helped to create a positive mindset.</li> <li>• Our facilitator had a very positive approach to the teaching and learning of Mathematics for both students and teachers.</li> <li>• Our facilitator was very obliging in assisting staff with anything they needed.</li> <li>• Teachers became more confident in what they were looking for in their students and felt more comfortable with the evidence they had for students to make an informed and justified OTJ in PaCT about a student's learning.</li> <li>• We have continued to use language around assessing against curriculum levels</li> </ul>	<p>increase our data even further by the end of the 2022 school year.</p> <p>We will continue to use the Progress and Consistency Tool (PaCT) to help teachers confirm their judgements for student progress and achievement.</p> <p>We will continue to work with staff around their curriculum knowledge and development, as well as the Learning Progressions Framework in Mathematics.</p> <p>Our own local curriculum for Kamo Primary School was introduced in 2019. Some changes will be made in 2022 and this will continue to guide our teaching and learning.</p> <p>All staff will continue using Iris Connect in 2022 to observe themselves, reflect on their teaching and students' learning and then make changes to their practice and programmes accordingly.</p> <p>We will continue to have teachers involved in ALIM throughout 2022 to encourage accelerated learning amongst identified students.</p>
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to work on. Teachers then provided opportunities for this to happen.

- Introduction of the Progress and Consistency Tool (PaCT) and continuing to use the Learning Progressions Framework (LPF) to help teachers make informed decisions and about their students' learning.
- Using Iris Connect for staff to video themselves teaching, observe and reflect on their lessons and make changes accordingly to suit the needs of their students.
- Two teachers attend the Mathematics Learning Community meetings each term and share the information with the staff.

girls in Year 2 are working above expectation. In Year 3 our girls have no students working at Level 1 and a reasonable percentage working above, while one fifth of our boys are working at Level 1 and nobody working above. In Year 5 neither gender has students working at Level 1 but our girls have a higher percentage of students working at their expectation.

- For our Pasifika students, the results are very pleasing as the majority of them are working at or above their expected level of the NZC for this time of year.

Teachers became more motivated to teach Mathematics at all levels of learning, and as a result there was a positive feel and attitude amongst the staff about Mathematics. This led to a very noticeable change in the engagement our students had in their learning.

and had meetings where we could see what this would look like.

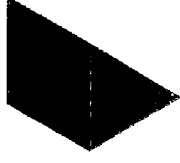
- PaCT has given teachers the opportunity to identify the specific skills and abilities each child has obtained and allows them to assess them on their positive progress and achievement rather than pointing out any deficits in their learning.

### Planning for next year:

The Kamo Primary School Board of Trustees will continue to support our principal in the direction she would like to take our school with regard to teaching and learning in Mathematics. All decisions made will be based around what best suits the needs of our students. They are heavily invested in raising student achievement in Mathematics and will do anything to support what our teaching team feels would be the best approach for our students. The Board of Trustees of Kamo Primary School always has the best interests of our students at the forefront of any decision they make.

They have been informed of our 2021 end of year data and are suitably impressed with the progress our teaching team and students have made during the 2021 school year. We have a reasonable number of students with identified specific learning needs for a school of our size and they agree with the leaders of the school that we will not exclude these student's results from our data. We believe in an inclusive learning environment for all students and therefore they are included in the results we share.

# Analysis of Variance Reporting



<b>School Name:</b>	Kamo Primary School	<b>School Number:</b>	1030
<b>Strategic Aim:</b>	Our 2021 Strategic Aim was that all students will strive to meet personal gains that supports the New Zealand Curriculum levels and expectations for their year level in Writing.		
<b>Annual Aim:</b>	Our Annual Aim for 2021 was that all students will be engaged in Writing and their learning will show the progress they have made to reach their own potential. This will be integrated across the curriculum.		
<b>Target:</b>	Our Curriculum Achievement Target in Writing for 2021 was to have at least 85% of our students working At or Above their New Zealand Curriculum levels and expectations for their year level. This target is inclusive of our whole school as we do not exclude our students who have additional learning needs and therefore their results are included.		
<b>Baseline Data:</b>	<p>Our 2021 baseline data showed the following:</p> <ul style="list-style-type: none"> <li>• 11% of students working above expectation</li> <li>• 62% of students working at expectation</li> <li>• 19% of students working below expectation</li> <li>• 8 of students working well below expectation</li> </ul>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																																										
<p>In 2017 we decided to undertake some Professional Learning and Development in Writing as we wanted to improve the results we were achieving with our students. This PLD was carried out by a staff member who had experience in working with teachers and students as she had previously been a Literacy facilitator specialising in Writing. She predominantly worked with our teachers and students in Years 3 – 6 but had times when she worked the whole staff. We continued this PLD from 2017 until 2021.</p> <p>Through this internal PLD, the following actions have been undertaken by all teaching staff and have been identified as making a difference to student learning and our Writing data for 2021:</p> <ul style="list-style-type: none"> <li>Using a consistent, schoolwide model to deliver Writing education in all classrooms.</li> <li>Delivering workshops and targeted teaching where teachers work with students around an identified need to enhance their learning.</li> </ul>	<p>Our overall end of year data for 2021 showed the following:</p> <table border="1" data-bbox="395 1055 699 1585"> <thead> <tr> <th></th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>91%</td> <td>73%</td> <td>44%</td> <td>20%</td> <td>6%</td> <td>5%</td> </tr> <tr> <td>Level 2</td> <td>8%</td> <td>25%</td> <td>56%</td> <td>72%</td> <td>50%</td> <td>17%</td> </tr> <tr> <td>Level 3</td> <td>1%</td> <td>2%</td> <td>-</td> <td>8%</td> <td>44%</td> <td>72%</td> </tr> <tr> <td>Level 4</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>6%</td> </tr> <tr> <td>Level 5</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1%</td> </tr> </tbody> </table> <p>We saw significant changes in the following cohorts within our school for 2021:</p> <ul style="list-style-type: none"> <li>The overall schoolwide data shows we have four of our six Year groups who have students working above the end of year expectation. The Year 2 cohort is our strongest with more than one quarter of our students working above the New Zealand Curriculum (NZC) expectation for this time of year.</li> <li>In Term 2 our Year 5s were identified as needing to be monitored. While this group is not where we would like it to be for the end of the year, this cohort has made improvements.</li> <li>Years 2, 3 and 6 show that our girls are performing better than our boys.</li> <li>Our Māori data shows that Years 1 and 2 have somewhat expected</li> </ul>		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Level 1	91%	73%	44%	20%	6%	5%	Level 2	8%	25%	56%	72%	50%	17%	Level 3	1%	2%	-	8%	44%	72%	Level 4	-	-	-	-	-	6%	Level 5	-	-	-	-	-	1%	<p>Although we have not met our specific aim of having 85% of our students achieving at or above in Writing, we have seen positive results in our achievement data over time. There is still work to do here but we have begun moving our data towards an upward, progressive trend.</p> <p>We have identified the following reasons for the positive variance in our data:</p> <ul style="list-style-type: none"> <li>Teachers became more comfortable with what they were teaching and how to teach it.</li> <li>The teaching model that was introduced allowed teachers to have a framework for their lessons and programmes.</li> <li>Collaborative planning provided opportunities for teachers to scaffold each other in their own professional teaching and learning in Writing.</li> <li>Collaborative planning allowed for opportunities to build capability across the staff as opposed to having a few people holding all the knowledge.</li> </ul>	<p>We have chosen to finish our internal Writing at the end of 2021 as we are in a position for our staff to independently maintain and continue moving forward in their teaching and analysis of Writing.</p> <p>We will continue to follow the same practices as the past five years with the intention to take these to the next level in our professional learning and development as a whole staff.</p> <p>We will continue to plan collaboratively in teams and use the planning templates, exemplars and resources that were introduced and created as part of our internal PLD.</p> <p>We will continue to provide extra support for our Provisionally Certified Teachers (PCTs) and for those staff who are changing levels within the school.</p> <p>We aim to have Writing at the forefront of our minds to increase our data even further by the end of the 2022 school year.</p>
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6																																							
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Level 5	-	-	-	-	-	1%																																							

<ul style="list-style-type: none"> <li>• Collaborative planning within our four teaching teams.</li> <li>• Staff and team meetings which have been dedicated to professional learning and development in Writing for teachers.</li> <li>• Staff meetings which have been focused around raising student achievement.</li> <li>• Professional discussions as part of teacher's Professional Growth Cycles (appraisals) in relation to teaching and learning.</li> <li>• Peer observations amongst staff in Writing lessons.</li> <li>• Co-teaching opportunities with our internal Writing facilitator.</li> <li>• Having a constant awareness amongst all teaching staff about what we are aiming to achieve in our Writing data for 2021.</li> <li>• Open discussions with our Board of Trustees around our data – what it's showing, what we are doing to address it and what we see as a result.</li> <li>• Professional learning with our teaching staff around how to measure progress and achievement against the New Zealand Curriculum levels.</li> </ul>	<p>percentages of students who are working at and above the expectation.</p> <ul style="list-style-type: none"> <li>• The difference between the genders of our Māori students shows that our girls are performing better than our boys in every year group except Year 3.</li> <li>• When we look out our Pasifika data, we can see that our students are on track for Years 1, 2 and 4 which is to be celebrated. While it is only a small number of students who identify as Pasifika, the majority of them have English as their second language.</li> </ul> <p>Teachers became more aware of what to teach in Writing at all levels of learning across the school. This was due to the introduction of PaCT, the LPFs and the internal PLD we undertook. Noticeable changes in teachers own content knowledge were seen and they became more aware and confident in what to plan for and teach in their classroom programmes.</p>	<ul style="list-style-type: none"> <li>• Planning allowed for teachers to identify student needs. Shared and guided Writing lessons were introduced which allowed teachers to focus on teaching specific skills for those who needed them.</li> <li>• A growth mindset developed amongst the staff in relation to the teaching of Writing.</li> <li>• Writing became less of an area where teachers were unsure of themselves and how to teach it effectively.</li> <li>• Our facilitator had very sound and comprehensive knowledge around all aspects of Writing and provided the staff with exemplars to use in their teaching.</li> <li>• Teachers became more confident in what they were looking for in their students and felt more comfortable with the evidence they had for students to make an informed and justified OTJ in PaCT about a student's learning.</li> <li>• We have continued to use language around assessing against curriculum levels and had meetings where we could see what this would look like.</li> </ul>	<p>We will continue to use the Progress and Consistency Tool (PaCT) to help teachers confirm their judgements for student progress and achievement.</p> <p>We will continue to work with staff around their curriculum knowledge and development, as well as the Learning Progressions Framework in Writing.</p> <p>Our own local curriculum for Kamo Primary School was introduced in 2019. Some changes will be made in 2022 and this will continue to guide our teaching and learning.</p> <p>All staff will continue using Iris Connect in 2022 to observe themselves, reflect on their teaching and students' learning and then make changes to their practice and programmes accordingly.</p>
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- Introduction of the Progress and Consistency Tool (PaCT) and continuing to use the Learning Progressions Framework (LPF) to help teachers make informed decisions and about their students' learning.
- Using Iris Connect for staff to video themselves teaching, observe and reflect on their lessons and make changes accordingly to suit the needs of their students.
- Being and flexible and changing the model of how we teach Writing as the needs of our staff and students changed.

- PaCT has given teachers the opportunity to identify the specific skills and abilities each child has obtained and allows them to assess them on their positive progress and achievement rather than pointing out any deficits in their learning.

#### Planning for next year:

The Kamo Primary School Board of Trustees will continue to support our principal in the direction she would like to take our school with regard to teaching and learning in Writing. All decisions made will be based around what best suits the needs of our students. They are heavily invested in raising student achievement in Writing and will do anything to support what our teaching team feels would be the best approach for our students. The Board of Trustees of Kamo Primary School always has the best interests of our students at the forefront of any decision they make. They have been informed of our 2021 end of year data and have seen the progress that was made from Term 2 to Term 4 in all Year groups. We have a reasonable number of students with identified specific learning needs for a school of our size and they agree with the leaders of the school that we will not exclude these student's results from our data. We believe in an inclusive learning environment for all students and therefore they are included in the results we share.

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

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The Auditor-General is the auditor of Kamo School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 21, 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 2 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 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 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 arises from the Public Audit Act 2001.

### **Other information**

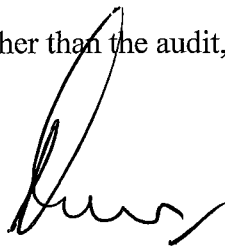
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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 the School.



**Steve Bennett]**  
**BENNETT & ASSOCIATES**  
On behalf of the Auditor-General  
Whangarei, New Zealand

