

Kedgley Intermediate School

Annual Report for the year ended 31 December 2021

Ministry Number:	1329
Principal:	Pelu Leaupepetele
School Address:	181 Portage Road, Papatoetoe, Auckland
School Postal Address:	PO Box 23337, Papatoetoe, Auckland, 2155
School Phone:	09-2784202
School Email:	reception@kedgley.school.nz
Service Provider:	Edtech Financial Services Ltd

KEDGLEY INTERMEDIATE SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Tommy Laban	Presiding Member	Elected May 2019	Health & Safety Advisor	September 2022
Pelu Leaupepetele	Principal	ex Officio	Principal	.
Limaeka Amani	Parent Representative	Elected May 2019	Nurse	September 2022
Deepak Kumar	Parent Representative	Elected May 2019	Support Work	September 2022
Casey Makiri	Parent Representative	Elected May 2019	Student	September 2022
Kaisalina Mealamu	Parent Representative	Elected May 2019	Customs	15 January 2021
Aioi Iona-Fruean	Parent Representative	Selected May 2021	Youth Manager	September 2022
Sialele Pulou	Staff Representative	Elected May 2019	Teacher	September 2022

Kedgley Intermediate School

Annual Report

For the year ended 31 December 2021

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Kedgley Intermediate 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.

Tommy Laban

Full Name of Presiding Member

Aelu Leapepetele

Full Name of Principal

30 May 2022

Date:

30 May 2022

Date:

Kedgley Intermediate 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	6,662,219	5,576,756	6,290,239
Locally Raised Funds	3	103,103	77,050	200,598
Interest Income		3,656	6,000	9,749
Gain on Sale of Property, Plant and Equipment		600	-	-
		<u>6,769,578</u>	<u>5,659,806</u>	<u>6,500,586</u>
Expenses				
Locally Raised Funds	3	45,057	86,386	195,970
Learning Resources	4	3,991,619	3,547,290	3,842,043
Administration	5	950,255	445,532	384,237
Finance		9,036	10,872	14,494
Property	6	1,078,886	1,383,809	1,429,912
Depreciation	11	179,250	180,000	158,254
Loss on Disposal of Property, Plant and Equipment		8,299	-	20,993
		<u>6,262,402</u>	<u>5,653,889</u>	<u>6,045,903</u>
Net Surplus / (Deficit) for the year		507,176	5,917	454,683
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>507,176</u>	<u>5,917</u>	<u>454,683</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.

Kedgley Intermediate 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		1,864,307	1,864,307	1,380,844
Total comprehensive revenue and expense for the year		507,176	5,917	454,683
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-		28,780
Equity at 31 December		2,371,483	1,870,224	1,864,307
Retained Earnings		2,371,483	1,870,224	1,864,307
Equity at 31 December		2,371,483	1,870,224	1,864,307

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.

Kedgley Intermediate 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	950,233	783,130	1,113,947
Accounts Receivable	8	328,534	300,400	285,924
GST Receivable		39,744	5,000	-
Prepayments		41,590	30,000	29,321
Inventories	9	1,478	2,200	2,174
Investments	10	300,000	500,000	-
Funds Held for Capital Works Projects	17	64,910	-	175,029
		1,726,489	1,620,730	1,606,395
Current Liabilities				
GST Payable		-	-	20,465
Accounts Payable	12	467,315	363,500	348,646
Revenue Received in Advance	13	-	10,000	10,099
Provision for Cyclical Maintenance	14	39,902	54,347	64,626
Finance Lease Liability	15	40,154	26,840	62,788
Funds Held in Trust	16	465	450	465
		547,836	455,137	507,089
Working Capital Surplus/(Deficit)		1,178,653	1,165,593	1,099,306
Non-current Assets				
Property, Plant and Equipment	11	1,320,105	794,354	865,482
		1,320,105	794,354	865,482
Non-current Liabilities				
Provision for Cyclical Maintenance	14	65,815	58,498	42,416
Finance Lease Liability	15	61,460	31,225	58,065
		127,275	89,723	100,481
Net Assets		2,371,483	1,870,224	1,864,307
Equity		2,371,483	1,870,224	1,864,307

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

Kedgley Intermediate School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		1,873,784	1,667,601	1,908,508
Locally Raised Funds		93,104	76,935	212,921
International Students		-	-	76,164
Goods and Services Tax (net)		(60,209)	(25,465)	137
Funds Administered on Behalf of Third Parties		-	(15)	-
Payments to Employees		(764,497)	(829,514)	(741,096)
Payments to Suppliers		(483,254)	(718,760)	(871,811)
Interest Paid		(9,036)	(10,872)	(14,494)
Interest Received		3,083	5,904	12,726
Net cash from/(to) Operating Activities		652,975	165,814	583,055
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		600	(73,659)	-
Purchase of Property Plant & Equipment		(598,623)	(256,441)	(340,231)
Purchase of Investments		(300,000)	-	-
Proceeds from Sale of Investments		-	(500,000)	550,000
Net cash from/(to) Investing Activities		(898,023)	(830,100)	209,769
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	1,864,307	28,780
Finance Lease Payments		(62,788)	158,440	(41,482)
Funds Administered on Behalf of Third Parties		144,122	175,029	(179,656)
Net cash from/(to) Financing Activities		81,334	2,197,776	(192,358)
Net increase/(decrease) in cash and cash equivalents		(163,714)	1,533,490	600,466
Cash and cash equivalents at the beginning of the year	7	1,113,947	(750,360)	513,481
Cash and cash equivalents at the end of the year	7	950,233	783,130	1,113,947

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.

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Reporting Entity

Kedgley Intermediate 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 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 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:

Building improvements - Crown	20 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value

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

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

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 Comprehensive Revenue and Expense.

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

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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	1,626,885	1,561,601	1,605,849
Teachers' Salaries Grants	3,451,452	2,905,500	3,309,731
Use of Land and Buildings Grants	768,408	1,003,655	1,063,962
Resource Teachers Learning and Behaviour Grants	3,030	2,000	-
Other MoE Grants	229,052	102,000	302,836
Lunches in School	568,575	-	-
Other Government Grants	14,817	2,000	7,861
	<u>6,662,219</u>	<u>5,576,756</u>	<u>6,290,239</u>

The School has opted in to the donations scheme for this year. Total amount received was \$114,000. (2020 : \$111,150 was received)

Other MOE Grants total includes additional COVID-19 funding totalling \$37,363 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	55,883	12,050	88,187
Fees for Extra Curricular Activities	8,200	33,500	12,865
Trading	38,637	30,500	99,455
Fundraising & Community Grants	383	1,000	91
	<u>103,103</u>	<u>77,050</u>	<u>200,598</u>
Expenses			
Extra Curricular Activities Costs	19,408	56,666	34,914
Trading	22,949	28,720	161,056
Fundraising and Community Grant Costs	2,700	1,000	-
	<u>45,057</u>	<u>86,386</u>	<u>195,970</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>58,046</u>	<u>(9,336)</u>	<u>4,628</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

4 Learning Resources

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	46,852	77,592	62,055
Information and Communication Technology	1,081	1,000	1,290
Extra-Curricular Activities	19,257	19,807	15,184
Library Resources	286	1,000	237
Employee Benefits - Salaries	3,891,085	3,417,391	3,742,163
Staff Development	33,058	30,500	21,114
	<u>3,991,619</u>	<u>3,547,290</u>	<u>3,842,043</u>

5 Administration

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	10,730	9,625	9,530
Board Fees	3,380	4,500	3,725
Board Expenses	26,294	41,000	21,183
Communication	9,481	12,000	23,179
Consumables	34,748	92,398	41,045
Legal Fees	742	-	4,573
Other	678	1,515	1,528
Lunches in School	568,575	-	-
Employee Benefits - Salaries	271,218	261,447	258,649
Insurance	12,084	12,000	10,817
Service Providers, Contractors and Consultancy	12,325	11,047	10,008
	<u>950,255</u>	<u>445,532</u>	<u>384,237</u>

6 Property

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	20,502	25,000	20,502
Consultancy and Contract Services	90,000	90,000	75,411
Cyclical Maintenance Expense	27,669	53,735	63,023
Grounds	32,177	20,500	34,990
Heat, Light and Water	36,976	49,000	41,127
Repairs and Maintenance	37,412	74,852	66,813
Use of Land and Buildings	768,408	1,003,655	1,063,962
Security	9,209	13,000	11,585
Employee Benefits - Salaries	56,533	54,067	52,499
	<u>1,078,886</u>	<u>1,383,809</u>	<u>1,429,912</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

7 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	750,233	583,130	913,947
Short-term Bank Deposits	200,000	200,000	200,000
Cash and cash equivalents for Statement of Cash Flows	950,233	783,130	1,113,947

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

Of the \$950,233 Cash and Cash Equivalents, \$nil of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

8 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	184	300	284
Receivables from the Ministry of Education	-	-	-
Interest Receivable	577	100	4
Teacher Salaries Grant Receivable	327,773	300,000	285,636
	328,534	300,400	285,924
Receivables from Exchange Transactions	761	400	288
Receivables from Non-Exchange Transactions	327,773	300,000	285,636
	328,534	300,400	285,924

9 Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,478	2,200	1,975
Canteen	-	-	199
	1,478	2,200	2,174

10 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	300,000	500,000	-
Total Investments	300,000	500,000	-

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	193,170	441,681	-	-	(13,101)	621,750
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	448,891	124,831	(8,018)	-	(70,648)	495,056
Information and Communication Technology	85,280	36,614	(5,946)	-	(30,602)	85,346
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	114,575	43,549	-	-	(61,808)	96,316
Library Resources	23,566	1,162	-	-	(3,091)	21,637
Balance at 31 December 2021	865,482	647,837	(13,964)	-	(179,250)	1,320,105

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	690,016	(68,266)	621,750	248,335	(55,165)	193,170
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	1,193,377	(698,321)	495,056	1,012,310	(563,419)	448,891
Information and Communication Technology	359,557	(274,211)	85,346	342,093	(256,813)	85,280
Motor Vehicles	56,179	(56,179)	-	73,659	(73,659)	-
Textbooks	-	-	-	112,378	(112,378)	-
Leased Assets	264,777	(168,461)	96,316	221,228	(106,653)	114,575
Library Resources	109,996	(88,359)	21,637	108,834	(85,268)	23,566
Balance at 31 December	2,673,902	(1,353,797)	1,320,105	2,118,837	(1,253,355)	865,482

The net carrying value of equipment held under a finance lease is \$96,316 (2020: \$114,575).

12 Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	103,658	30,000	27,871
Accruals	8,888	11,500	11,030
Employee Entitlements - Salaries	330,425	300,000	287,917
Employee Entitlements - Leave Accrual	24,344	22,000	21,828
	467,315	363,500	348,646
Payables for Exchange Transactions	467,315	363,500	348,646
	467,315	363,500	348,646

The carrying value of payables approximates their fair value.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

13 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other Revenue in Advance	-	10,000	10,099
	-	10,000	10,099

14 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	107,042	107,042	179,844
Increase/(decrease) to the Provision During the Year	27,669	53,735	63,023
Use of the Provision During the Year	(28,994)	(47,932)	(135,825)
Provision at the End of the Year	105,717	112,845	107,042
Cyclical Maintenance - Current	39,902	54,347	64,626
Cyclical Maintenance - Term	65,815	58,498	42,416
	105,717	112,845	107,042

15 Finance Lease Liability

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	47,429	-	71,823
Later than One Year and no Later than Five Years	66,164	-	63,798
Future Finance Charges	(11,980)	-	(14,769)
	101,614	-	120,852
Represented by			
Finance lease liability - Current	40,154	26,840	62,788
Finance lease liability - Term	61,460	31,225	58,065
	101,614	58,065	120,853

16 Funds held in Trust

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	465	450	465
	465	450	465

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

17 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances	Receipts from MoE	Payments	Board contributions	Closing Balances
		\$	\$	\$		\$
SPG		(315,090)	291,472	-	(23,618)	-
SYA Prefab		(37,599)	31,373	47,565	(53,791)	-
Canopy Structure		177,660	-	562,450	(344,790)	(40,000)
SYA - Intercom		-	-	24,910	-	(24,910)
Totals		(175,029)	322,845	634,925	(422,199)	(64,910)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

-
(64,910)
(64,910)

	2020	Opening Balances	Receipts from MoE	Payments	Board contributions	Closing Balances
		\$	\$	\$	\$	\$
SPG		90,729	-	405,819	-	(315,090)
SYA Prefab		(37,599)	-	-	-	(37,599)
Canopy Structure		-	360,000	182,340	-	177,660
Totals		53,130	360,000	588,159	-	(175,029)

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

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	3,380	3,725
<i>Leadership Team</i>		
Remuneration	620,227	596,624
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	623,607	600,349

There are 7 members of the Board excluding the Principal. The Board had held 9 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	160-170	170-175
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	2	1
100-110	2	2
	4	3

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.

(Contingent liabilities and assets as at 31 December 2020: nil)

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.

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) \$591,360 contract for new permanent shade structure (canopy) to be completed in 2021 which was partially funded by the Ministry of Education. \$400,000 has been received of which \$907,240 has been spent on the project to date, which is the Board contribution.

(b) \$57,000 contract to replace the intercom cabling at Kedgley Intermediate to be completed in 2022. This project is fully funded by the Ministry and \$nil has been received of which \$24,910 has been spent on the project to date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020: \$591,360 contract for a permanent outdoor shade structure to be completed in 2021 which will be partly funded by the Ministry of Education. \$360,000 has been received of which \$182,340 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	950,233	783,130	1,113,947
Receivables	328,534	300,400	285,924
Investments - Term Deposits	300,000	500,000	-
Total Financial assets measured at amortised cost	1,578,767	1,583,530	1,399,871
Financial liabilities measured at amortised cost			
Payables	467,315	363,500	348,646
Finance Leases	101,614	58,065	120,853
Total Financial Liabilities Measured at Amortised Cost	568,929	421,565	469,499

24 Events After Balance Date

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

25 Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

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

The Auditor-General is the auditor of Kedgley Intermediate School (the School). The Auditor-General has appointed me, Steve Hayes, 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 18, 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 31 May 2022. This is the date at which our opinion is expressed.

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

Basis 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.

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 Kedgley Intermediate School.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

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



2021 Analysis of Variance

STRATEGIC GOAL TAHI

Pono - Providing authentic <u>student leadership</u> that promotes self-belief		
Measurable Outcomes	Strategy	Initiatives
Student voice is genuine and part of the strategic plan from goal setting, self reviewing & reporting.	<p>Continue from 2021:</p> <ol style="list-style-type: none"> Further, promote student's voice <ul style="list-style-type: none"> Introduce 181 connect - Heath & Well Being focus Introduce Whanau Captains Core leadership at the student level - term meetings S2L & Upstanders drive Goal 4 under SP & NF guidance Pupils navigate their own learning pathway and follow their own passions PL 	<p>Host community hui for all groups apart of KIS</p> <p>Identify 4 – 6 members of the community to form PTG</p> <p>Outline purpose and goals for PTG</p> <p>Set up PTG hub to ensure access for the community is available during school time</p> <p>Host monthly meetings with the principal and PTG</p> <p>Involve and invite key stakeholders to be apart and support PTG</p> <p>Principal drive PTG</p>

Pono - Providing authentic [Student leadership](#) that promotes self-belief

Pono	2020 - 2021 Milestones & Measures	Update	Who	When	Status
Promote leadership opportunities for students to apply for or assist in leading the strategic direction of KIS.	Serve to Lead identify & confirm student leaders for 2021	Confirmed and appointed 32 members after applying in writing and undergoing a panel interview with Deputy Principal and Head students. Year Level Year 7 - 10 students Year 8 - 22 students Breakdown of Ethnicity 7 - Maori, 4 -Tonga, 10 - Samoan 6 - Indian, 1 - Niuean 4 - Asian.	SP	Mar	
	Upstanders identify & confirm student leaders for 2021	Upstanders hasn't had the impact we would have liked. Will need to review the focus for 2022. Will	NF	Mar	
	181 - Connect health & Well Being leadership group	2022 focus - A spin-off from lockdown and working in isolation 181 Connect was a huge success for our children. Providing a safe platform for children to express their mental well-being.	FS	Mar	
Serve to Lead - Promoting opportunities for our S2L to serve our local community	Tuakana-Teina Reading Programme - S2L to work with contributing primary schools and read with year 2-3 students needing support 2 a week.	Still unable to get Tuakana-Teina up and running due to Covid. Look at 2022 to get up and running.	SP	April	
	Eagles Eye - Community panui to be sent out fortnightly informing our community of	This is ongoing. S2L Students have been rostered on fortnightly to write	SP		

	our success so far	up a newsletter informing parents and community on the ongoing success in school. The success varies from week to week. Eg. Success in a sporting event or Leading their learning in class or whanau team.			
	Continue hosting key events and assemblies	S2L has weekly meetings with DP to work on key events happening in each term. Head students and S2L team lead Merit Assemblies as well as Whanau Assembly.	SP		
Upstanders - Continue to promote upstanders and developing ways for the members to have an positive impact all involved at KIS	Aiga Group is formed and established part of Upstanders		NF		
	Continue to work with MADD Messenger to nurture leadership capacity within the group		NF		
	Promote the Upstanders values 1. Eagles Eye 2. Assemblies 3. Break Time Events		NF		
	Continue promoting the I CARE tool and ensuring the whole school are aware and understand using the tool	Continue promoting the I CARE tool and ensuring the whole school are aware and understand using the tool	NF		
Develop international relationships in Asia and the Pacific.	Students apply for international trips to Niue 2021 and China 2022.	Meeting was held and a Health & Due to Covid no trips took place and future plans dont look positive	MI		

	Create a project to serve in an international community that will add value to the area	<i>Due to Covid-19 all EoTC were cancelled until further notice.</i>			
Selected students design, develop and create a sustainable project that will have a positive impact on our local environment	"The Hive " Project - Students look at possible ways to host and farm bees.	<i>Project may have come to a dead end will revisit in 2022 and look into a person to lead & coordinate sustainability</i>	FT & JW		

Status Key

Not due to start	Not Achieved in 2020 <i>Relevant action will be developed in 2021</i>	Partially Achieved in 2020 <i>Will be continued in 2021</i>	Achieved in 2020 <i>Strengthen/Consolidate in 2021</i>
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STRATEGIC GOAL RUA

Rangatiratanga - Lalaga making genuine connections beyond the class		
Measurable Outcomes	Strategy	Initiatives
By the end of 2021 have a high functioning Parent Talanoa Group (PTG)	<ol style="list-style-type: none"> 1. Set up community KIS Connect events once a term 2. Continue to build relationships with key members of the KIS community 3. Continue to host and invite whanau to Kedgley Connect events 4. Host evening learning programmes for our community 	<p>Host community hui for all groups apart of KIS</p> <p>Identify 4 – 6 members of the community to form Parent Talanoa Group (PTG)</p> <p>Outline purpose and goals for PTG</p> <p>Set up PTG hub to ensure access for the community is available during school time</p> <p>Host monthly meetings with the principal and PTG</p> <p>Involve and invite key stakeholders to be apart and support PTG</p> <p>PL drive PTG</p>

Rangatiratanga - Lalaga making genuine connections beyond the class

Rangatiratanga	2020 - 2021 Milestones & Measures	Update	Who	When	Status
Continue reporting to parents is student-driven and next learning steps are co-constructed	Parents are well informed with their child's learning progress x4 during 2021	<i>Due to COVID 19, Term 2 Learning Pathway Conference (LPC) was postponed until Week 10, Term3 - Thursday.</i>	MI & LI	Ongoing	
	Student driven report for Terms 1, 2 and 4	<i>Due to Covid 19 unable to set up as focus was shifted on engaging with community</i>			
	Move to a digital report to align with e-portfolio and supporting docs	<i>Due to Covid 19 unable to complete. Will revisit in 2021 and discuss further in regards to making this possible</i>			
Connect with our whanau beyond the gates		<i>Achieved a lot despite a disruptive year of coming in and out of lockdowns & Traffic Light colours. School made the most of connecting with our whanau via social media - Positive response from our community who engaged effectively</i>	CL		
Kedgley Connect - host community events at least 1 a term	Community working alongside Kedgley Intermediate.	<i>Coming in & out of Traffic light colours could be seen as a challenge or no need. Overall it was an influential year to present opportunities for the community engagement to further grow with KIS.</i>	PL & DPs		

	KIS Connect - Meet the Whanau	<i>Very successful first KIS event for 2020. With well over 400 attendees from our community.</i>	PL & ST	Feb	
	KIS Connect - Diversity Hui	<i>Due Covid-19 the focus for the school was to ensure student and staff well being & safety was a priority.</i>	MI & ST	June	
	KIS Connect - Cultural Exchange	<i>Due Covid-19 the event did not take place</i>	SP & JD		
	KIS Connect - Whakanui	<i>Due Covid-19 the event did not take place</i>	NF & KS		
Encourage whanau participation	<p>Invite parents to be apart of possible programs in 2021</p> <ul style="list-style-type: none"> • Rich Tasks • Talent Quest • KIS Connect Events • Annual Prize Giving 	<p>Covid -19 We have been able to connect with our parents via social media platform youTube.</p> <p>Response from parents has been very positive - As our main focus has been to stay connected with the whānau in their homes and 'Bubbles'</p> <p>Annual Prizegiving was special and an awesome event for all involved in KIS community. It was great feeling for both KIS and our whanau to host annual prizegivings under MoH guidelines</p>	PL SP KB SL		
	Kedgley Connect events are set up for learning and celebrations.	Events we were able to host were great and continued to build a positive connection with our community.	PL & DPs		

	Review and approach our consequences when working with whanau. Introduce Kotahitanga programme.	'Natural justice ' Looking at ways to improve how we work with parents as an intervention	KS & NF		
	Talanoa Ako after hours programme	Covid-19 Will look to restart in term 3. Roll out & complete at the end of term 3. Awesome feedback and commitment from our parent learners. EB & SL	SL & EB		

Status Key

Not due to start	Not Achieved in 2020 <i>Relevant action will be developed in 2021</i>	Partially Achieved in 2021 <i>Will be continued in 2022</i>	Achieved in 2021 <i>Strengthen/Consolidate in 2022</i>
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STRATEGIC GOAL TORU

Whanaungatanga - Building a community of learners		
Measurable Outcomes	Strategy	Initiatives
90% of the goals set by the BoT, Principal & staff are achieved by the end of 2022	<ol style="list-style-type: none"> 1. Ensure assessment procedures are robust 2. Grow teacher capability 3. Continue to consolidate and further develop collaborative practice 	<p>Grow leaders within the staff to lead the learning</p> <p>Staff collectively contribute to development of KIS strategic plan</p> <p>Ensure process and procedure for assessment is robust and consistent</p>

		<p>eTap – Access for all staff</p> <p>Develop, implement & sustain KIS appraisal inquiry – PL, KB, AS & LE</p> <p>Robust review & action plan current assessment practice Assessment Focus Group – MI</p> <p>Robust review & action plan current curriculum practice Curriculum Focus Group – MI</p>
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Whanaungatanga - Building a community of learners					
Whanaungatanga	2020 - 2021 Milestones & Measures	Update	Who	When	Status
To consolidate and embed current school-wide literacy capability	Increased confidence professional knowledge by teachers	<i>Ongoing - new staff in 2022 will be a focus</i>	MI		
	Teaching as Inquiry Action plan created with timeframe via google docs	<i>Staff are well on their way with their inquiry. Kahui Ako staff will use their inquiry with AUoE PD</i>	MI		
	Teacher development & understanding around OTJs		CL		

Assessment Focus Group	Regular PD & meetings with assessment Focus Group	<ul style="list-style-type: none"> • Formed assessment Focus Group. Added Heads of School for student voice. • Students renamed the group to “Impct team” • Challenge to gather end of year data from students who were assessed at the beginning of the year. Due to Covid some children never returned, engaged in learning or remained at home 	SP		
Visible culture of assessment effectively analysed to inform teaching practice	Staff have a clear understanding and demonstrate confidence when having conversations around data and student learning	Still not quite there yet. Covid hasn't help with trying to get consistency and continuity.	SP		
Provide Leadership PD & Opportunities	Leadership PD fortnightly	<p>Establishing a culture of learning at leadership level. Fortnightly readings for the core leadership to digest and discuss what has been very successful in 2021.</p> <p>To offer support for our new whanau leaders - JH, TH, JB & JD. Time will be allocated starting term 2 and meeting up with them individually to discuss their leadership journey so far.</p>	PL		
Consolidate & further develop collaborative practice	Staff expertise in digital and collaborator dispositions	Continuing to move docs via online has challenged some staff. This will be a matter of time before all staff are feeling like “experts”	CL		

		Staff having already planned for learning areas collaboratively has made it easier.			
	Staff is driving more of their own learning	<p>More clarity in the delivery and what we feel needs to be seen when delivering the learning</p> <p>MI has worked with staff around expectations and learning walls which should drive the learning and students will have a resource to respond to regarding their learning and individual learning progress</p>	STAFF		
Teacher Capability	Staff expertise in digital and collaborator dispositions		MI & LE		

Status Key

Not due to start	Not Achieved in 2021 <i>Relevant action will be developed in 2022</i>	Partially Achieved in 2021 <i>Will be continued in 2022</i>	Achieved in 2021 <i>Strengthen/Consolidate in 2022</i>
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Kedgley Intermediate School: Analysis of Variance Literacy Target

Focus	Reading
Strategic Aim	Pasifika and Maori students are engaged in their learning and are achieving educational success.

Annual Aim for 2022	To raise the rate of progress for all Pasifika & Maori learners below the expected level for reading.		
Baseline data for 2021	Analysis of school-wide data in November 2021 identified 115 (39%) of Year 7 Maori & Pasifika students were working within or beyond the expected level for Reading.		
Targets 2022	At end of 2022, 210 (75%) of Year 8 Maori & Pasifika students will be working within or beyond the expected level for Reading. 36% shift is required to make target.		
Actions (What we did)	Outcomes (What Happened)	Reasons for why the variance (Why did it happen)	Summary (Where to Next)
<p>Identified the individual students & their learning needs</p> <p>Support needed to improve their progress & achievement</p> <p>Continued Professional development:</p> <ol style="list-style-type: none"> 1. Accountable Talks 2. Reciprocal Teaching 3. Kahui Ako 	Identified the individual students & their learning needs	<p>Unsettled year due to Covid</p> <p>Less than 40% engagement with online learning</p> <p>Some of the targeted learners did not return back to school until it was orange light or did not return at all</p>	<p>Review learning with Covid</p> <p>Set up transition back to school plan for students needing support with returning</p> <p>Complete Oral literacy PD - Accountable Talks</p> <p>Apply for funding via MoE or external support to fund proposed intervention reading programmes</p>

Kedgley Intermediate School: Analysis of Variance Numeracy Target

Focus	Numeracy		
Strategic Aim	<i>Pasifika and Maori students are engaged in their learning and achieve educational success.</i>		
Annual Aim for 2021	<i>To raise the rate of progress for all Pasifika & Maori learners below the expected level for reading.</i>		
Baseline data from 2021	<i>Analysis of school-wide data in November 2021 identified 68 (23%) of Year 7 Maori & Pasifika students were working within or beyond the expected level for Maths.</i>		
Targets 2022	<i>At end of 2022, 210 (75%) of Year 8 Maori & Pasifika students will be working within or beyond the expected level for Maths. 56% shift is required to make target.</i>		
Actions (What we did)	Outcomes (What Happened)	Reasons for why the variance (Why did it happen)	Summary (Where to Next)
<p>Reviewed numeracy delivery</p> <p>Support needed to improve the learners progress & achievement</p> <p>Introduced Mathletics to support numeracy maintenance</p>	<p>Identified the individual students & their learning needs</p> <p>Mathletics had shown results in some classes who were active and consistently using the programme</p>	<p>Unsettled year due to Covid</p> <p>Less than 50% engagement with online learning</p> <p>Some of the targeted learners did not return back to school until it was Level 1</p>	<p>Review learning with Covid</p> <p>Learning plan and process in place in case we may have any future lockdowns</p> <p>Signed up for DMIC</p> <p>DMIC Rollout - Leadership team be apart of PD for first year</p>

FURTHER DEVELOPMENT

The school continues to recognise that we have to be able to maintain current student achievement and/or even better it. In order to do this we will look into:

Continue to assess students using STAR and e asTTle - Reintroduce PATs

Continue to collate and analyse student achievement data in the area of reading and report the data, making recommendations based on these to our parents, Kedgley Intermediate Board, and the community

Continue to Involve new staff in professional development linked to literacy – Reciprocal Teaching (Kahui Ako)

Numeracy programme - introducing DMIC to support the delivery of numeracy in the class

Lead teacher of Literacy to attend Area-wide Literacy cluster meetings facilitated by Student Achievement Facilitator and to lead staff meetings so that information/new learning is transferred back into teaching programmes

Continue classroom observation data (Appraiser/Senior Leadership Team)

Through the appraisal process link personal goal(s) to the school-wide goal focused on numeracy

Analysis and discuss school data more effectively

Introduce adult community learning to support the learning in the homes - Talanoa Ako

Priority focus on support for specific ethnic cohorts in particular Maori learners

Priority focus on support for specific ethnic cohorts in particular Pasifika learners

KIWISPORT

The government funding initiative to support student participation in organised sport. In 2021 the school received the funding of \$10,919.06 (excluding GST). The funding was spent on equipment, registration fees, uniforms, and transportation to enable students to participate in sporting events.



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Principal: Pelu Leaupepetele



KIWISPORT 2021

Kiwisport is a government funding initiative to support students' participation in sport. In 2021 the school received total Kiwisport funding of \$10,919.06 (excluding GST).

This funding was spent on equipment, registration fees and transportation to enable students to participate in sport activities including Softball, Tag, Rugby, Soccer and Netball.

We also held a whole school sports day, which included rock-climbing, basketball challenge and water sports.

Yours faithfully

Pelu Leaupepetele
Principal