



KINGSFORD SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ministry Number: 1333

School Address: 54 Raglan Street, Mangere East, Auckland 2024

Postal Address: 54 Raglan Street, Mangere East, Auckland 2024

School Phone: 09 2759447

School Email: office@kingsford.school.nz

KINGSFORD SCHOOL

Annual Report - For the year ended 31 December 2021

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Kingsford 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.

Timo Morisa
Full Name of Presiding Member


Signature of Presiding Member

31.05.2022
Date:

Anna Louise Smythe
Full Name of Principal


Signature of Principal

31 May 2022
Date:

Kingsford School

Members of the Board of Trustees

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expires
Rebecca Wood	Presiding Member	Re-elected Jun 2019	Resigned December 2021
Chris Williams	Principal	Ex officio	
Sekola Naitoko	Parent Representative	Re-elected Jun 2019	Resigned May 2021
Agatha Filipi	Parent Representative	Elected Jun 2019	May 2022
Lolohea Kumar	Parent Representative	Elected Jun 2019	May 2022
John Loane	Parent Representative	Elected Jun 2019	May 2022
Agnes Wright	Staff Representative	Re-elected Jun 2019	May 2022
Timo Morisa	Presiding Member	Appointed Dec 2021	May 2022

Kingsford School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,409,401	3,266,327	3,328,757
Locally Raised Funds	3	47,850	37,600	43,319
Interest Income		6,445	7,500	13,229
Other Revenue		-	-	51,729
		<u>3,463,696</u>	<u>3,311,427</u>	<u>3,437,034</u>
Expenses				
Locally Raised Funds	3	32,182	39,600	20,250
Learning Resources	4	1,982,263	1,978,441	2,056,140
Administration	5	401,086	159,447	128,822
Finance		2,190	1,520	4,409
Property	6	835,013	1,031,059	953,480
Depreciation	11	129,415	134,000	148,150
Loss on Disposal of Property, Plant and Equipment		-	-	4,477
		<u>3,382,149</u>	<u>3,344,067</u>	<u>3,315,728</u>
Net Surplus / (Deficit) for the year		81,547	(32,640)	121,306
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>81,547</u></u>	<u><u>(32,640)</u></u>	<u><u>121,306</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.

Kingsford School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January	1,735,338	1,735,338	1,605,478
Total comprehensive revenue and expense for the year	81,547	(32,640)	121,306
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	8,554
Equity at 31 December	1,816,885	1,702,698	1,735,338
Retained Earnings	1,816,885	1,702,698	1,735,338
Equity at 31 December	1,816,885	1,702,698	1,735,338

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.

Kingsford School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	961,795	243,456	385,488
Accounts Receivable	8	472,176	125,822	125,822
Prepayments		9,202	11,941	11,941
Inventories	9	2,205	2,077	2,077
Investments	10	547,744	542,176	542,176
		1,993,122	925,472	1,067,504
Current Liabilities				
GST Payable		100,090	(2,947)	(2,947)
Accounts Payable	12	172,240	210,954	197,057
Revenue Received in Advance	13	13,002	5,154	5,154
Provision for Cyclical Maintenance	14	35,398	(123,000)	35,028
Finance Lease Liability	15	11,264	-	15,984
Funds held for Capital Works Projects	16	848,062	-	93,097
		1,180,056	90,161	343,373
Working Capital Surplus/(Deficit)		813,066	835,311	724,131
Non-current Assets				
Property, Plant and Equipment	11	1,058,366	1,064,029	1,068,029
		1,058,366	1,064,029	1,068,029
Non-current Liabilities				
Provision for Cyclical Maintenance	14	52,118	182,948	43,128
Finance Lease Liability	15	2,429	13,694	13,694
		54,547	196,642	56,822
Net Assets		1,816,885	1,702,698	1,735,338
Equity		1,816,885	1,702,698	1,735,338

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

Kingsford 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		917,156	1,225,463	1,012,972
Locally Raised Funds		34,546	42,754	96,962
Goods and Services Tax (net)		103,037	41,263	41,263
Payments to Employees		(349,336)	(326,256)	(415,015)
Payments to Suppliers		(424,011)	(578,214)	(465,002)
Interest Paid		(2,190)	(1,520)	(4,409)
Interest Received		6,277	6,319	12,048
Net cash from/(to) Operating Activities		285,479	409,809	278,819
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(119,752)	(73,098)	(79,515)
Purchase of Investments		(5,568)	(114,047)	(14,047)
Net cash from/(to) Investing Activities		(125,320)	(187,145)	(93,562)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,554
Finance Lease Payments		(15,985)	(30,266)	(18,539)
Funds Administered on Behalf of Third Parties		432,133	-	59,552
Net cash from/(to) Financing Activities		416,148	(30,266)	49,567
Net increase/(decrease) in cash and cash equivalents		576,307	192,398	234,824
Cash and cash equivalents at the beginning of the year	7	385,488	51,058	150,664
Cash and cash equivalents at the end of the year	7	961,795	243,456	385,488

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.

Kingsford School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Kingsford 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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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) 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.

e) 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.

f) 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.

g) 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.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements

Short-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	858,128	814,454	827,405
Teachers' Salaries Grants	1,641,528	1,598,796	1,598,796
Use of Land and Buildings Grants	572,715	737,011	737,011
Other MoE Grants	337,030	116,066	165,545
	<u>3,409,401</u>	<u>3,266,327</u>	<u>3,328,757</u>

The school has opted in to the donations scheme for this year. Total amount received was \$52,650.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	6,456	5,000	10,450
Fees for Extra Curricular Activities	4,935	3,100	95
Trading	15,019	18,000	20,145
Fundraising & Community Grants	21,440	11,500	12,629
	<u>47,850</u>	<u>37,600</u>	<u>43,319</u>
Expenses			
Extra Curricular Activities Costs	16,435	32,100	10,390
Trading	6,112	6,000	9,860
Fundraising and Community Grant Costs	9,635	1,500	-
	<u>32,182</u>	<u>39,600</u>	<u>20,250</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>15,668</u>	<u>(2,000)</u>	<u>23,069</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	34,359	54,273	39,719
Information and Communication Technology	14,047	15,000	17,239
Library Resources	1,818	3,000	1,943
Employee Benefits - Salaries	1,920,446	1,881,168	1,979,519
Staff Development	11,593	25,000	17,720
	<u>1,982,263</u>	<u>1,978,441</u>	<u>2,056,140</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,050	5,690	5,690
Board Fees	2,035	3,630	1,874
Board Expenses	12,880	19,650	4,897
Communication	5,868	6,600	5,358
Consumables	12,020	10,000	9,518
Legal Fees	3,626	-	680
Other	9,601	11,000	13,263
Employee Benefits - Salaries	78,737	85,078	70,279
Insurance	4,475	4,634	4,413
Service Providers, Contractors and Consultancy	12,915	13,165	12,850
Healthy School Lunches Programme	251,879	-	-
	<u>401,086</u>	<u>159,447</u>	<u>128,822</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	42,985	53,500	8,711
Consultancy and Contract Services	85,804	88,380	151,995
Cyclical Maintenance Provision	9,360	16,820	(43,807)
Grounds	23,311	9,590	5,648
Heat, Light and Water	40,085	50,136	48,724
Repairs and Maintenance	56,551	70,622	40,685
Use of Land and Buildings	572,715	737,011	737,011
Security	4,202	5,000	4,513
	<u>835,013</u>	<u>1,031,059</u>	<u>953,480</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of the land and buildings used by the 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	961,795	243,456	385,488
Cash and cash equivalents for Statement of Cash Flows	<u>961,795</u>	<u>243,456</u>	<u>385,488</u>

Of the \$961,795 Cash and Cash Equivalents, \$848,062 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	9,211	-	-
Receivables from the Ministry of Education	324,012	-	-
Interest Receivable	1,349	1,181	1,181
Teacher Salaries Grant Receivable	137,604	124,641	124,641
	<u>472,176</u>	<u>125,822</u>	<u>125,822</u>

Receivables from Exchange Transactions	10,560	1,181	1,181
Receivables from Non-Exchange Transactions	461,616	124,641	124,641
	<u>472,176</u>	<u>125,822</u>	<u>125,822</u>

9. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	2,205	2,077	2,077
	<u>2,205</u>	<u>2,077</u>	<u>2,077</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	547,744	542,176	542,176
	<u>547,744</u>	<u>542,176</u>	<u>542,176</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	658,578	7,938	-	-	(25,644)	640,872
Furniture and Equipment	320,783	14,845	-	-	(45,454)	290,174
Information and Communication Technology	48,935	7,428	-	-	(32,777)	23,586
Motor Vehicles	-	88,696	-	-	(8,870)	79,826
Leased Assets	28,100	-	-	-	(15,110)	12,990
Library Resources	11,633	845	-	-	(1,560)	10,918
Balance at 31 December 2021	1,068,029	119,752	-	-	(129,415)	1,058,366

The net carrying value of equipment held under a finance lease is **\$12,990 (2020: \$28,100)**

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	932,447	(291,576)	640,871	924,509	(265,931)	658,578
Furniture and Equipment	902,976	(612,802)	290,174	888,131	(567,348)	320,783
Information and Communication Te	390,771	(367,184)	23,587	383,342	(334,407)	48,935
Motor Vehicles	88,696	(8,870)	79,826	-	-	-
Leased Assets	178,573	(165,583)	12,990	178,573	(150,473)	28,100
Library Resources	58,073	(47,155)	10,918	57,228	(45,595)	11,633
Balance at 31 December	2,551,536	(1,493,170)	1,058,366	2,431,783	(1,363,754)	1,068,029

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	21,617	45,182	43,974
Accruals	8,126	5,690	6,898
Banking Staffing Overuse	-	27,794	13,897
Employee Entitlements - Salaries	137,604	124,641	124,641
Employee Entitlements - Leave Accrual	4,891	7,647	7,647
	172,238	210,954	197,057
Payables for Exchange Transactions	172,238	210,954	197,057
	172,238	210,954	197,057

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	11,941	-	-
Other revenue in Advance	1,061	5,154	5,154
	13,002	5,154	5,154

14. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	78,156	78,156	121,963
Increase/ (decrease) to the Provision During the Year	9,360	16,820	(43,807)
Use of the Provision During the Year	-	(35,028)	-
Provision at the End of the Year	<u>87,516</u>	<u>59,948</u>	<u>78,156</u>
Cyclical Maintenance - Current	35,398	(123,000)	35,028
Cyclical Maintenance - Term	52,118	182,948	43,128
	<u>87,516</u>	<u>59,948</u>	<u>78,156</u>

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	11,993	-	18,174
Later than One Year and no Later than Five Years	2,550	13,694	14,545
Future Finance Charges	(850)	-	(3,042)
	<u>13,693</u>	<u>13,694</u>	<u>29,677</u>
Represented by			
Finance lease liability - Current	11,264	-	15,984
Finance lease liability - Term	2,429	13,694	13,693
	<u>13,693</u>	<u>13,694</u>	<u>29,677</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA Project - Block 4 ILE	10,610	-	(10,610)	-	-
5YA Project - Block 2 ILE	(2,525)	734,174	(56,998)	-	674,651
5YA Project - Boiler Replacement	67,500	5,203	(72,703)	-	-
5YA Project - Demolition Blocks 7:8:B	150	-	(150)	-	-
5YA Project - Fire & Security Upgrade	-	129,150	(6,978)	-	122,172
5YA Project - Roof Replacement	-	41,000	-	-	41,000
SIP Project - Playground Safety Mat	1,698	-	(1,698)	-	-
SIP Project - Toilet	15,664	-	(5,425)	-	10,239
5YA Project - Block 1 Heating Pump Ventilation	-	30,000	(30,000)	-	-
Totals	93,097	939,527	(184,562)	-	848,062

Represented by:

Funds Held on Behalf of the Ministry of Education	848,062
Funds Due from the Ministry of Education	-
	848,062

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA Project - Block 4 ILE	21,536	-	(10,926)	-	10,610
5YA Project - Block 2 ILE	-	-	(2,525)	-	(2,525)
5YA Project - Boiler Replacement	-	67,500	-	-	67,500
5YA Project - Demolition Blocks 7:8:B	12,009	-	(11,859)	-	150
SIP Project - Playground Safety Mat	-	35,659	(33,961)	-	1,698
SIP Project - Toilet	-	36,000	(20,336)	-	15,664
Totals	33,545	139,159	(79,607)	-	93,097

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	2,035	1,874
<i>Leadership Team</i>		
Remuneration	366,863	386,153
Full-time equivalent members	4	4
Total key management personnel remuneration	368,898	388,027

There are 6 members of the Board excluding the Principal. The Board had held 7 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 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	100 - 110	140 - 150
Benefits and Other Emoluments	-	-

Acting Principal

The School had an Acting Principal for 5 months. The total value of remuneration paid or payable to the Acting Principal in the financial year was in the following bands:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	-
Benefits and Other Emoluments	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	1.00	2.00
	1.00	2.00

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	\$0	\$0
Number of People	0	0

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 (with the exception of the commitments disclosed in Note 16 - Funds Held for Capital Works) the Board has not entered into any further contract agreements.

(Capital commitments at 31 December 2020: \$Nil)

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	961,795	243,456	385,488
Receivables	472,176	125,822	125,822
Investments - Term Deposits	547,744	542,176	542,176
Total Financial assets measured at amortised cost	<u>1,981,715</u>	<u>911,454</u>	<u>1,053,486</u>

Financial liabilities measured at amortised cost

Payables	172,238	210,954	197,057
Finance Leases	13,693	13,694	29,678
Total Financial Liabilities Measured at Amortised Cost	<u>185,931</u>	<u>224,648</u>	<u>226,735</u>

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.

RSM Hayes Audit

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

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

Independent Auditor's Report

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

The Auditor-General is the auditor of Kingsford School (the School). The Auditor-General has appointed me, Colin Henderson, 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 3 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 Kingsford School.

A handwritten signature in blue ink that reads 'Colin Henderson'.

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

Analysis of Variance Reporting



School Name:	Kingsford Primary School	School Number:	1333
Strategic Aim:	<ul style="list-style-type: none"> All students are able to access the New Zealand Curriculum 		
Annual Aim:	<ul style="list-style-type: none"> All cognitively capable students will achieve AT or ABOVE NZ Curriculum expectations All students with identified needs will meet their individual goals 		
Target:	<ul style="list-style-type: none"> All students currently achieving AT or ABOVE NZC expectations will make a year’s worth of progress All students currently achieving BELOW or WELL BELOW NZC expectations will make accelerated progress in order to achieve AT NZC expectations All students with identified needs will progress at a rate which will see them achieve their individual goals 		
Baseline Data:	<p>Overall Teacher Judgement at the end of 2021 indicate the following:</p> <p>Reading</p> <ul style="list-style-type: none"> 52.4% (170/324) of all students across the whole school are working well below or below their expected level 125 Below, 45 Well Below <p>Writing</p> <ul style="list-style-type: none"> 52.8% (171/324) of students across the whole school are working well below or below their expected level 132 Below, 39 Well Below <p>Mathematics</p> <ul style="list-style-type: none"> 40.1% (130/333) of students across the whole school are working well below or below their expected level 97 Below, 33 Well Below <p>The number of children currently achieving BELOW or WELL BELOW their expected levels are far too high.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Each member of the teaching staff was part of one of the three strategic plan teams within the school – Learning, Culture and Partnership. These teams were each led by either the Acting Principal or two team leaders. Each team developed an action plan which guided their work towards the goals set out in the charter and strategic plan. The team leaders and Acting Principal reported on gains made at fortnightly leadership meetings.</p> <p>Strategic Goal - Learning: Teachers' overall judgements from the 2020 EOY data identified the students who would be in the school wide targeted learner groups for Reading, Writing and Mathematics for the 2021 school year.</p> <p>Teachers identified the students from the targeted learner groups who were in their classrooms. Teachers then developed learning programmes designed to meet the needs of these students. Teachers, along with their team leaders, monitored the progress of these students during the year.</p> <p>Staff worked with an external facilitator as part of the Accelerating Learning in Literacy (ALL) project. Staff developed their ability to identify and intentionally plan for acceleration in the area of writing.</p> <p>Teachers continued to work with the Acting Principal and the external facilitator to strengthen their formative assessment practice,</p>	<p>Data Analysis: Writing At the end of 2020, 52.9% of the students at Kingsford School were achieving either Below or Well Below the expected level in writing. Of these 177 identified learners, 28 of them left Kingsford School during 2021.</p> <p>Of the 149 identified students who remained at Kingsford until the end of 2021, 8 made accelerated progress, to move from below the expected level to be at the level, while a further 4 students also accelerated their rate of progress, moving from Well Below to Below the expected level.</p> <p>This means that 5.3% of the identified students made accelerated progress in writing.</p> <p>In the first half of the year, as part of the ALL project, 68 target students were selected to participate in the first cycle of Ako Whakatere – this represented 22% of the school roll at the beginning of 2021. Of the 55 students who completed the full 12 week cycle, 28 made accelerated progress (51%), which saw an overall improvement (at mid year) of 11% in our writing data, moving from 52.9% B/WB to 41.9% B/WB.</p> <p>The overall percentage of all students at</p>	<p>In early February 2020, the school principal was injured in a cycling accident, only returning to school in June of this year. This required a reshuffle of staff, with the DP continuing to step into the acting principal role, supported by the 4 team leaders who each took on higher duties.</p> <p>The Covid-19 pandemic also negatively impacted our ability to achieve many of the goals set out in our charter and strategic plan. In particular, the disruption to learning programmes as many whanau did not have internet or appropriate devices, and student rates of attendance were also severely impacted. Further analysis of the impact is attached below.</p> <p>Shifts we managed to achieve for our targeted learners were due to:</p> <ul style="list-style-type: none"> • The completion of our first cycle of Ako Whakatere, which saw an increase in the number of students either at expectation or on track to achieve this • Improved teacher PCK, particularly with regard to knowledge of the NZC and its supporting documents, planning for acceleration, use of formative assessment practices, and making OTJ's. • Greater teacher awareness of who their target learners are, and closer 	<p>Strategic Goal – Learning: <i>Continued focus on:</i></p> <ul style="list-style-type: none"> • Positively impacting the learning and achievement of all learners • progressing student learning and an appropriate pace and depth <ul style="list-style-type: none"> - Further develop Kingsford School's curriculum and achievement plan - The development of the Kingsford School Local Curriculum - Support teachers to develop coherent pathways of learning which see them achieve in line with NZC expectations - Continued focus on building teacher PCK, assessment and teaching as inquiry practices <p>Strategic Goal – Culture: <i>Continued focus on:</i></p> <p>Building a culture focussed on learning and characterised by respect, inclusion, empathy, collaboration and safety</p> <ul style="list-style-type: none"> - monitoring and improving student rates of engagement and attendance - high expectations evident across our learning community - review of our school vision and values, with the inclusion of learning dispositions

Tātaritanga raraunga

particularly in the identification and sharing of Learning Intentions that came directly from where the students needed to be by the end of the year, and the planning and co-construction of success criteria, supported by effective use of models/modelling.

Staff continued to work with the Acting Principal to develop knowledge around:

- eAsTTLe writing implementation, moderation and use
- Planning for acceleration (using gap analysis)
- Key curriculum documents – how they connect, and how to ensure they inform learning programmes

The Learning Team continued to develop the school's Curriculum and Achievement plan, designed to support teachers' close identification and monitoring of student achievement.

The Learning Team attended a 2-day PLD program with Evaluation Associates on Developing a Local Curriculum. The team focussed on establishing a set of learning dispositions in consultation with staff.

Strengthened monitoring practices, particularly around the rates of achievement of target students in writing.

- Syndicate teams monitored rates of progress through the tracking of

the expected level rose from 40.9% in 2020 to 44% in 2021 (matched).

Data Analysis: Mathematics

At the end of 2020, 31.9% of the students at Kingsford School were achieving either Below or Well Below the expected level in mathematics. Of these 106 identified learners, 18 left Kingsford School during 2021.

Of the 88 identified students who remained at Kingsford until the end of 2021, no students made accelerated progress. Unfortunately, a further 25 students fell from achieving at expectation to below (17) or well below (8).

The overall percentage of all students at the expected level fell from 68.1% in 2020 to 58.3% in 2021 (matched).

Data Analysis: Reading

At the end of 2019, 45.3% of the students at Kingsford School were achieving either Below or Well Below the expected level in Reading. Of these 151 identified learners, 26 of them left Kingsford School during 2021.

Of the 125 identified students who remained at Kingsford until the end of 2021, 6 of them made accelerated

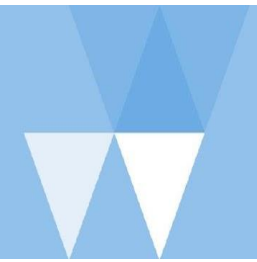
monitoring of their rates of progress.

- Teacher's identifying more culturally appropriate contexts for learning.
- Strengthened relationships with whanau.

Strategic Goal – Partnership:

Continued focus on:

- **Fostering relationships and behaviours focussed on the learning and well-being of all staff and students**
 - building learning-focussed relationships across our school community
 - strengthen lines of communication within and across our community
 - reporting and celebrating learning progress and achievement



Tātaritanga raraunga

achievement data, which was overseen by the team leader.

- Teams reported to the Acting Principal, who in turn reported to the Board the mid-year and end of year gains made by this group of students.

Strategic Goal - Culture:

The Culture Team used the NZCER Wellbeing Survey with both staff and Y4-6 students and was designed to monitor both staff and student engagement and well-being while at Kingsford School.

Outcomes from the survey were shared with staff, and informed changes designed to support staff well-being.

As a culture team we have been working together to strengthen our shared understanding of the school values and Pepeha:

- Staff were divided into their house groups to support the new initiative: Whanaungatanga Time.
- Regular whanau house meetings were implemented into our staff meetings to give teachers time to plan and discuss sessions with their houses.

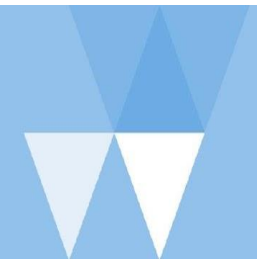
The Culture Team's leaders facilitated PLD online during lockdown to trial strategies using stories and videos to grow the confidence of the other members of the Culture team as facilitators.

progress, to move from below (5) or well below (1) the expected level to be at the expected level.

This means that 2.4% of the identified students made accelerated progress in reading.

The overall percentage of all students at the expected level rose from 50% in 2020 to 52.8% in 2021.

All children who are tracking at below or well below the expected level will be prioritised and become the target students for 2022.



Tātaritanga raraunga

Strategic Goal – Partnership:

The Partnership team worked to build educationally powerful relationships within our school community. As a result, the school now has an app which whanau can use to:

- Receive the newsletter
- Notify the school of their child's absence
- Receive up to date information from the school (along similar lines to facebook)

Teachers continued to build stronger connections with whanau via phone calls, text messages and email. We utilised Google Meets to enable online face to face conferences towards the end of 2021 to mitigate the restrictions placed on us as a result of the August lockdown

Planning for next year:

- PLD (MOE) focussed on developing local curriculum and Assessment for Learning. Particular focus on the achievement of students in their first 40 weeks at school, along with the rates of achievement of NZ Maori students
- In line with the development of our local curriculum, review and update (though community-wide consultation) our school values, with the addition of relevant learning dispositions
- Continued focus on building educationally powerful connections with whanau, to support increased rates of attendance and cognitive engagement
- Continued focus on strengthening the learning focussed culture across the school

Tātaritanga raraunga

Analysis of Variance – Effects of the Covid-19 Pandemic

Alert Level Timeline

The following table identifies the impact the Covid-19 pandemic had on student learning programmes and associated rates of progress

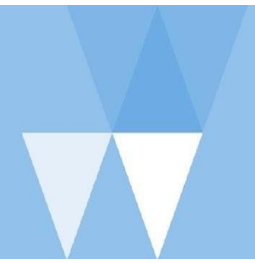
Date	Term	Level	Instruction	No of Days	Ave. Attendance
2 Feb – 12 Feb	1	1	School based	8	88.7%
15 Feb – 19 Feb		3	Hard Copy Packs/Online	5	
22 Feb – 26 Feb		2	School based	5	86.4%
1 Mar – 5 Mar		3	Hard Copy Packs/Online	5	
8 Mar – 16 Apr		1	School based	28	84.7%
Term 1: 42 days onsite; 9 days offsite					
3/05 – 9/07	2	1	School based	49	84.2%
Term 2: 49 days onsite; 10 days offsite					

Date	Term	Level	Instruction	No of Days	Ave. Attendance
26 Jul – 17 Aug	3	1	School based	17	83.9%
18 Aug – 24 Sept		4	Hard Copy Packs/Online	28	
27 Sept – 1 Oct		3		5	
Term 3: 17 days onsite; 33 days offsite					
18 Oct – 12 Nov	4	3.1	Hard Copy Packs/Online	14	
15 Nov – 14 Dec		3.2	Mix on and offsite learning	22	12.6%
Term 4: 22 days mixed onsite/offsite; 14 days offsite					

Analysis and Discussion

The 2021 school year consisted of 186 full days. Of these days:

- 107 days of school-based learning
- 57 days of home-based learning
- 22 days mixed offsite/onsite model



Tātaritanga raraunga

During the 57 home-based learning days, students predominantly learned through an online learning means via our school website. Hard copy material packs were provided to those families who requested them. A number of school-owned devices were loaned out to families, mainly in the Y5&6 age group, although a small number of school-owned iPads were also distributed to whanau with younger children.

Teachers also ran two online learning sessions per week, which were made available to all students. However, attendance tended to be around 30%-40% of students, mainly due to either lack of devices/appropriate devices in the home, poor internet, or other whanau scheduling issues.

The return to school in November/December saw only a small percentage of our students return to face to face learning (max 70 students = 20%). While these children continued to learn through the distance program offered by their class teachers, the quality was not the same as if their teachers had also returned.

Our internal evaluation surfaced the following negative impacts as a result of the Covid-19 pandemic:

- Student attendance – went from an average of 88% at the beginning of the year, with only an average of 12% returning to face to face learning in November. **It was difficult to ascertain attendance while in alert levels 3 and 4 due to the nature of our online learning program. This has since been rectified for 2022.*
- Student achievement – while the overall impact was minimal (except in Mathematics, where it dropped by 7.3%), the impact is noticeable between our mid-year predictions, most clearly evident in our Y4 and Y5 data, where end of year outcomes for students achieving at expectation were between 14% and 28% lower than expected
- Student and Whanau well-being – the whanau of students who did not return after the lockdowns reported anxiety around Covid-19 as being the main reason for their children not returning to school
- The demand on staff to address their children’s learning needs in an online environment has been extremely challenging, along with the fact that many of our teachers are also parents, and had to balance their work commitments with those of their whanau

Our internal evaluation surfaced the following positive impacts as a result of the Covid-19 pandemic:

- Robust pandemic planning is now in place
- Greater connection/communication with whanau
- Strengthening of teacher use of digital technologies to enhance learning programmes for students
- Less sick days used by staff - overall health and ability to ward off winter illness improved



Kingsford Primary School

54 Roglan Street
Mongere East
Ph: 275 9447

office@kingsford.school.nz
www.kingsford.school.nz

Monday 28th February, 2022

KIWISPORT

Kiwisport is a Government funded initiative to support student participation in organised sport. In 2020, Kingsford Primary School received Kiwisport funding of **\$4996.57** (excluding GST).

PE, fitness and sport are an integral part of Kingsford Primary School. The school runs an EOTC programme, and are also part of the Papatoetoe Schools Sport Association, taking part in a number of sports exchanges, including:

- Rugby
- Netball
- Soccer
- Cross Country
- Athletics
- Cricket
- Rugby League
- Touch & Rippa Rugby
- Counties Manukau Sports

There is significant involvement with Counties Manukau Sport, and a large portion of our Kiwisport funding supports the year-round programmes that all teachers and students participate in.

The number of students participating in organised sport unfortunately decreased due to competitions being cancelled for Covid-19 related reasons. However all students participated in the in-school sports programme run by Counties Manukau Sport.

Anna Smythe
Acting Principal
Kingsford School

Kingsford School
Empowering Learners Transforming Communities