

# KNIGHTON NORMAL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1781
<b>Principal:</b>	Andrew Campbell
<b>School Address:</b>	45 Knighton Road, Hamilton
<b>School Postal Address:</b>	45 Knighton Road, Hillcrest, Hamilton 3216
<b>School Phone:</b>	07 856 5399
<b>School Email:</b>	<a href="mailto:knighton@kns.ac.nz">knighton@kns.ac.nz</a>

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Chad Adams	Presiding Member	Elected	Aug-25
Andrew Campbell	Principal ex Officio		
Camilla Cary-Melis	Parent Representative	Elected	Aug-25
Sanjeev Arya	Parent Representative	Elected	Aug-25
Jesse Brown	Parent Representative	Elected	Aug-25
Maro Arcus	Parent Representative	Elected	Aug-25
Noelle Lapwood	Parent Representative	Elected	Aug-25
Nicole Antoniadis	Staff Representative	Appointed	Aug-25
Tomairangi Melbourne	Parent Representative	Retired	Aug-22
Geoff Cable	Parent Representative	Retired	Aug-22
Andreea Claude- James	Parent Representative	Retired	Aug-22
Emma Fox	Parent Representative	Retired	Aug-22

**Accountant / Service Provider:** SRN Partners Chartered Accountants Ltd

# KNIGHTON NORMAL SCHOOL

Annual Report - For the year ended 31 December 2022

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# Knighton Normal School

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.



Full Name of Presiding Member



Signature of Presiding Member

30/5/2023

Date:



Full Name of Principal



Signature of Principal

30/5/2023

Date:

# Knighton Normal School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	6,264,691	5,959,132	5,974,590
Locally Raised Funds	3	112,473	107,700	87,232
Interest Income		15,141	6,000	6,248
<b>Total Revenue</b>		<b>6,392,305</b>	<b>6,072,832</b>	<b>6,068,070</b>
<b>Expenses</b>				
Locally Raised Funds	3	26,661	33,500	35,231
Learning Resources	4	4,824,792	4,690,500	4,844,620
Administration	5	349,315	290,400	277,349
Finance		4,733	7,500	5,975
Property	6	1,073,404	1,087,200	1,037,560
Other Expenses	7	1,513	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	182
		<b>6,280,418</b>	<b>6,109,100</b>	<b>6,200,917</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>111,887</b>	<b>(36,268)</b>	<b>(132,847)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>111,887</b>	<b>(36,268)</b>	<b>(132,847)</b>

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

# Knighton Normal School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		964,638	964,638	1,097,485
Total comprehensive revenue and expense for the year		111,887	(36,268)	(132,847)
Contribution - Furniture and Equipment Grant		15,308	-	-
<b>Equity at 31 December</b>		1,091,833	928,370	964,638
Accumulated comprehensive revenue and expense		708,353	654,890	581,158
Reserves		383,480	273,480	383,480
<b>Equity at 31 December</b>		1,091,833	928,370	964,638
<b>Asset Replacement Reserve</b>				
Opening Balance		117,400	117,400	137,400
Transfer from (to) general funds		-	31,500	48,500
Use of Reserve		-	(106,000)	(68,500)
Closing Balance		117,400	42,900	117,400
<b>Maintenance Provision Reserve</b>				
Opening Balance		224,580	224,580	257,580
Transfer from (to) general funds		-	-	(33,000)
Use of Reserve		-	(35,500)	-
Closing Balance		224,580	189,080	224,580
<b>Staffing Reserve</b>				
Opening Balance		41,500	41,500	101,500
Transfer from (to) general funds		-	-	-
Use of Reserve		-	-	(60,000)
Closing Balance		41,500	41,500	41,500
<b>Total Reserves Held</b>		<b>383,480</b>	<b>273,480</b>	<b>383,480</b>

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.

# Knighton Normal School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	434,176	72,870	569,215
Accounts Receivable	9	300,636	270,000	342,606
GST Receivable		7,152	8,000	16,766
Prepayments		15,684	12,000	13,845
Inventories	10	12,458	10,000	12,124
Investments	11	384,510	510,000	100,252
Funds Receivable for Capital Works Projects	19	-	-	13,127
		1,154,616	882,870	1,067,935
<b>Current Liabilities</b>				
Accounts Payable	13	420,213	349,000	463,481
Borrowings	14	12,339	12,300	12,339
Revenue Received in Advance	15	-	-	26,632
Provision for Cyclical Maintenance	16	80,848	47,200	53,500
Painting Contract Liability	17	13,185	13,200	13,185
Finance Lease Liability	18	14,218	21,500	15,480
Funds held for Capital Works Projects	19	10,740	-	-
		551,543	443,200	584,617
<b>Working Capital Surplus/(Deficit)</b>		603,073	439,670	483,318
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	635,660	666,300	670,350
		635,660	666,300	670,350
<b>Non-current Liabilities</b>				
Borrowings	14	18,509	18,500	30,848
Provision for Cyclical Maintenance	16	111,280	138,800	138,600
Painting Contract Liability	17	-	-	13,185
Finance Lease Liability	18	17,111	20,300	6,397
		146,900	177,600	189,030
<b>Net Assets</b>		1,091,833	928,370	964,638
<b>Equity</b>		1,091,833	928,370	964,638

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

# Knighton Normal School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,030,880	1,748,430	1,785,946
Locally Raised Funds		88,399	(152,634)	102,152
Goods and Services Tax (net)		9,613	8,766	(11,104)
Payments to Employees		(1,372,879)	(1,158,550)	(1,339,849)
Payments to Suppliers		(508,450)	(357,222)	(431,627)
Interest Paid		(4,733)	(7,500)	(5,975)
Interest Received		12,630	6,500	7,144
Net cash from/(to) Operating Activities		255,460	87,790	106,687
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(109,308)	(143,992)	(182,060)
Purchase of Investments		(284,258)	(409,748)	
Proceeds from Sale of Investments		-	-	446,290
Net cash from/(to) Investing Activities		(393,566)	(553,740)	264,230
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		15,308	-	-
Finance Lease Payments		(10,584)	(17,965)	(17,266)
Painting contract payments		(13,185)	(13,170)	(11,209)
Loans Received		(12,339)	(12,387)	(12,339)
Funds Administered on Behalf of Third Parties		23,867	13,127	(11,446)
Net cash from/(to) Financing Activities		3,067	(30,395)	(52,260)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(135,039)</b>	<b>(496,345)</b>	<b>318,657</b>
Cash and cash equivalents at the beginning of the year	8	569,215	569,215	250,558
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>434,176</b>	<b>72,870</b>	<b>569,215</b>

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

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

# Knighton Normal School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Knighton Normal 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

###### **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 12.



### ***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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 18.

#### ***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. Grants for the use of land and buildings 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 where conditions exist***

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 recognised as a revenue when the right to receive funding has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### ***Interest Revenue***

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

Improvements (funded by the Board) 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Grounds and Plants	10–15 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **k) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **l) 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.

#### **m) 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 12 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. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **n) 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.

#### **o) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

#### **p) 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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**q) 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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**r) 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.

**s) 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.

**t) Budget Figures**

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

**u) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,948,761	1,705,632	1,800,295
Teachers' Salaries Grants	3,511,005	3,500,000	3,455,585
Use of Land and Buildings Grants	761,154	720,000	706,422
Other Government Grants	43,771	33,500	12,288
	<u>6,264,691</u>	<u>5,959,132</u>	<u>5,974,590</u>

The school has opted in to the donations scheme for this year. Total amount received was \$100,200.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	-	-	110
Curriculum related Activities - Purchase of goods and services	32,144	28,700	24,407
Trading	19,916	20,000	20,370
Fundraising & Community Grants	60,413	59,000	42,345
	<u>112,473</u>	<u>107,700</u>	<u>87,232</u>
<b>Expenses</b>			
Trading	19,258	22,500	17,106
Fundraising and Community Grant Costs	7,403	11,000	13,937
Other Locally Raised Funds Expenditure	-	-	4,188
	<u>26,661</u>	<u>33,500</u>	<u>35,231</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>85,812</u>	<u>74,200</u>	<u>52,001</u>

#### 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	82,372	116,300	66,963
Equipment Repairs	25,462	17,500	14,908
Information and Communication Technology	1,772	500	8
Library Resources	951	1,500	1,757
Employee Benefits - Salaries	4,532,089	4,366,200	4,586,368
Staff Development	19,625	38,500	26,204
Depreciation	162,521	150,000	148,412
	<b>4,824,792</b>	<b>4,690,500</b>	<b>4,844,620</b>

#### 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,557	6,200	6,156
Board Fees	3,420	5,100	4,025
Board Expenses	7,497	7,500	10,512
Communication	5,386	5,500	7,278
Consumables	13,217	17,700	12,876
Operating Lease	6,265	7,200	7,197
Other	14,091	13,200	17,120
Employee Benefits - Salaries	275,854	200,000	200,354
Insurance	12,328	13,000	11,831
Service Providers, Contractors and Consultancy	4,700	15,000	-
	<b>349,315</b>	<b>290,400</b>	<b>277,349</b>

#### 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	26,965	25,300	21,722
Consultancy and Contract Services	101,857	102,000	105,031
Cyclical Maintenance Provision	-	29,400	39,600
Grounds	17,830	37,500	16,894
Heat, Light and Water	42,080	47,000	42,052
Rates	5,356	5,000	4,671
Repairs and Maintenance	20,138	43,000	39,175
Use of Land and Buildings	761,154	720,000	706,422
Security	13,329	12,000	11,836
Employee Benefits - Salaries	84,695	66,000	50,157
	<b>1,073,404</b>	<b>1,087,200</b>	<b>1,037,560</b>

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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Impairment of Property, Plant and Equipment	1,513	-	-
	<u>1,513</u>	<u>-</u>	<u>-</u>

## 8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	434,176	72,870	339,215
Short-term Bank Deposits	-	-	230,000
	<u>434,176</u>	<u>72,870</u>	<u>569,215</u>

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

Of the \$434,175 Cash and Cash Equivalents, \$10,740 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 2023 on Crown owned school buildings.

## 9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	12,540	10,000	9,666
Receivables from the Ministry of Education	-	-	36,605
Interest Receivable	3,011	3,000	500
Teacher Salaries Grant Receivable	285,085	257,000	295,835
	<u>300,636</u>	<u>270,000</u>	<u>342,606</u>
Receivables from Exchange Transactions	15,551	13,000	10,166
Receivables from Non-Exchange Transactions	285,085	257,000	332,440
	<u>300,636</u>	<u>270,000</u>	<u>342,606</u>

## 10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	8,244	7,000	8,097
Hats	4,214	3,000	4,027
	<u>12,458</u>	<u>10,000</u>	<u>12,124</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	384,510	510,000	100,252
Total Investments	384,510	510,000	100,252

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	108,692	-	-	(1,199)	(11,823)	95,670
Furniture and Equipment	254,638	32,698	-	-	(60,406)	226,930
Information and Communication Technology	34,643	50,599	-	-	(34,611)	50,631
Grounds & Plants	208,364	12,213	-	-	(32,915)	187,662
Leased Assets	19,139	26,927	-	-	(16,342)	29,724
Library Resources	44,874	6,909	-	(316)	(6,424)	45,043
<b>Balance at 31 December 2022</b>	<b>670,350</b>	<b>129,346</b>	<b>-</b>	<b>(1,515)</b>	<b>(162,521)</b>	<b>635,660</b>

The net carrying value of equipment held under a finance lease is **\$29,724 (2021: \$19,139)**

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	265,520	(169,850)	95,670	265,520	(156,828)	108,692
Furniture and Equipment	694,542	(467,539)	227,003	676,278	(421,640)	254,638
Information and Communication T	416,360	(365,730)	50,630	430,062	(395,419)	34,643
Grounds & Plants	578,690	(391,028)	187,662	607,484	(399,120)	208,364
Leased Assets	79,427	(49,703)	29,724	59,391	(40,252)	19,139
Library Resources	152,351	(107,380)	44,971	145,758	(100,884)	44,874
<b>Balance at 31 December</b>	<b>2,186,890</b>	<b>(1,551,230)</b>	<b>635,660</b>	<b>2,184,493</b>	<b>(1,514,143)</b>	<b>670,350</b>



### 13. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	39,086	23,000	95,691
Accruals	8,158	60,000	-
Employee Entitlements - Salaries	342,921	257,000	354,795
Employee Entitlements - Leave Accrual	30,048	9,000	12,995
	<u>420,213</u>	<u>349,000</u>	<u>463,481</u>
Payables for Exchange Transactions	420,213	349,000	463,481
	<u>420,213</u>	<u>349,000</u>	<u>463,481</u>

The carrying value of payables approximates their fair value.

### 14. Borrowings

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	12,339	12,300	12,339
Loans due after one year	18,509	18,500	30,848
	<u>30,848</u>	<u>30,800</u>	<u>43,187</u>

The school has borrowings at 31 December 2022 of \$30,848 (31 December 2021 \$43,187). This is an interest free Crown Loan under the Energy Efficiency and Conservation Authority (EECA) scheme to replace all lighting in the school. The loan is payable in equal instalments of \$3084.75 per quarter.

### 15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	-	-	5,432
Other revenue in Advance	-	-	21,200
	<u>-</u>	<u>-</u>	<u>26,632</u>

## 16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	192,100	192,100	152,500
Increase to the Provision During the Year	28	29,400	39,600
Use of the Provision During the Year	-	(35,500)	-
Provision at the End of the Year	192,128	186,000	192,100
Cyclical Maintenance - Current	80,848	47,200	53,500
Cyclical Maintenance - Non current	111,280	138,800	138,600
	192,128	186,000	192,100

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

## 17. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	13,185	13,200	13,185
Due after one year	-	-	13,185
	13,185	13,200	26,370

In 2017 the Board signed an agreement with Higgins Coatings Pty Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement had an annual commitment of \$18,964. This contract was cancelled by the contractor in May 2018. A payment settlement deed was signed in 2018 to cover the value of the work undertaken but not yet paid, to be repaid over 6 years. The liability has not been adjusted for inflation and the effect of the time value of money.

## 18. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	16,368	18,000	15,480
Later than One Year and no Later than Five Years	18,567	25,000	6,397
Future Finance Charges	(3,607)	(1,200)	-
	31,328	41,800	21,877
<b>Represented by</b>			
Finance lease liability - Current	14,217	21,500	15,480
Finance lease liability - Non current	17,111	20,300	6,397
	31,328	41,800	21,877

## 19. 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 amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
B Block Refurbishment	<i>completed</i>	(11,835)	17,745	(5,910)	-	0
Te Hihiri Canopy	<i>completed</i>	(1,292)	2,492	(1,200)	-	(0)
SIP- Project Number 236524	<i>in progress</i>	-	15,000	(4,260)	-	10,740
Totals		(13,127)	35,237	(11,370)	-	10,740

### Represented by:

Funds Held on Behalf of the Ministry of Education	10,740
Funds Receivable from the Ministry of Education	(0)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
B Block Refurbishment	<i>in progress</i>	(1,680)	159,727	(169,882)	-	(11,835)
Te Hihiri Canopy	<i>in progress</i>	-	36,160	(37,452)	-	(1,292)
Totals		(1,680)	195,887	(207,334)	-	(13,127)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(13,127)

## 20. 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.

## 21. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,420	3,585
<i>Leadership Team</i>		
Remuneration	393,004	398,778
Full-time equivalent members	3	3
Total key management personnel remuneration	396,424	402,363

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	80-90
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Principal 2

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	80-90
Benefits and Other Emoluments	-	0-5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	6.00	5.00
110- 120	3.00	4.00
	9.00	9.00

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

## 22. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: 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 2022, a contingent liability for the school may exist.

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$29,705 contract for refurbishment per project SIP/5YA A, B, C, D, E, G, J, K, O, Site which will be fully funded by the Ministry of Education. \$15,000 has been received from the Ministry of which of which \$4,260 has been spent on the project to date.

Capital commitments at 31 December 2021:

(a) \$180,000 contract for refurbishment of a classroom block to be completed in 2022, which will be fully funded by the Ministry of Education. \$171,562 has been spent on the project to date, of which \$159,728 has been received from the MOE and

(b) \$40,000 contract to install a canopy over decking for one of our classroom blocks. This project is fully funded by the Ministry. \$37,452 has been spent on the project to balance date of which \$36,160 has been received from the Ministry of Education and

### (b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments (2021:\$Nil)

## 25. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	434,176	72,870	569,215
Receivables	300,636	270,000	342,606
Investments - Term Deposits	384,510	510,000	100,252
Total Financial assets measured at amortised cost	<u>1,119,322</u>	<u>852,870</u>	<u>1,012,073</u>

### Financial liabilities measured at amortised cost

Payables	420,213	349,000	463,481
Borrowings - Loans	30,848	30,800	43,187
Finance Leases	31,329	41,800	21,877
Painting Contract Liability	13,185	13,200	26,370
Total Financial Liabilities Measured at Amortised Cost	<u>495,575</u>	<u>434,800</u>	<u>554,915</u>

## 26. Events After Balance Date

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

## 27. Comparatives

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

## 28. Breach of legislation - Statutory reporting dates

During February 2023 the North Island of New Zealand was hit by several extreme weather events (including cyclone Gabrielle) which caused significant damage and disruption to the school.

As a result, the Board was unable to submit its annual financial statements for audit by 31 March 2023, as required by section 135 of the Education and Training Act 2020 (the Act)

## Knighton Normal School Analysis of Variance 2022

School systems and actions with assessment are being reviewed with feedback from all stakeholders and changes and reflections are being made to grow school capacity.

Assessment was based almost entirely on Overall Teacher Judgement. Teachers were conservative in their OTJ's which have contributed to some of the data.

## Student Progress and Achievement Targets for 2022

### **Business as usual**

During 2022, there were no specific and measurable targets at Knighton Normal School. Instead, we continued our commitment to identify and accelerate the progress of priority learners and had a wide range of programmes and systems both in and out of the classroom.



### **Lit Centre**

Identified children from the year 3-4 and 5-6 teams are timetabled to receive coaching in the Lit Centre. Data from 2022 (and previous years) indicates that learners involved in this programme have their progress and achievement accelerated.

### **Maths Support**

Identified children from the 5-6 teams are timetabled to receive coaching in the Maths Hub. Data from 2022 (and previous years) indicates that learners involved in this programme have their progress and achievement accelerated.

**Priority Learners**

Data from our priority learners of 2022 has been carefully analysed. From this we have identified learners whose progress will need to be carefully monitored. These learners will be discussed regularly in team and executive meetings.

The school will report to the BOT throughout the year on the rate of students' progress and carefully monitor the progress of students identified as being at risk in 2022's data.

**Business as usual**

-Learners progress and achievement in curriculum levels will be monitored and reported to the Board of Trustees. The emphasis will be on monitoring whether learners are making progress.

-Highly effective programmes will continue to operate with potential for sharing learning with the whole school (Literacy Centre and ELL centre).

**2022 Target**

As mentioned earlier, there was no specific target set for 2022. Instead, we continued our commitment to identify and accelerate the progress of priority learners and had a wide range of programmes and systems both in and out of the classroom.

**Literacy Centre Report 2022**

65 students received support from the Literacy Centre. 29 were middle school students and 36 were senior school students. 9 students left our school mid-program. Some students were referred for difficulties with decoding; some for reading comprehension difficulties; and a few for spelling. As well as the significant gains that are demonstrated in the data there have been significant changes in students' attitudes, confidence and motivation. Some of these children have attended the Literacy Centre for more than one year. This has meant compounded acceleration for these children. This year there was a higher rate of student absences in the Literacy Centre, especially in Term One relating to covid issues, so we are pleased to have so many students with accelerated progress.

**Assessment Results 2022**

BURT is a word recognition test. In a year we would expect an average child to make a gain of approximately one year. The children who were identified for working in the literacy centre had not been making these gains. Therefore to see gains of one year or significantly more for these children is considered accelerated progress.



**Reading Age:** This is assessed on a continuous text and the children need to be able to read the words and demonstrate an understanding of what they have read. Again we would expect an average child to be making a gain of one year over 12 months. It can be seen from the results in the column 'Reading Age Gain', that there has been significant accelerated progress for the children working in the literacy centre. This year we had some Middle School children come in as non-readers after 2-4 years at school. These children were new to Knighton. In these cases becoming a reader is a huge achievement.

#### At risk middle group – literacy centre reading groups - Year 4

	BURT – Pre-intervention Age Equivalent	BURT – Post-intervention Age Equivalent	BURT - Gain	Reading Age Gain	Notes
A	5y 6m	6y 9m	1y 3m	9m	2 terms
D	5y 6m	5y 9m	3m	6m	2 terms
D	5y 0m	5y 5m	5m	2m	2 terms
R	5y 11m	6y 7m	8m	6m	1 term
W	6y 6m	7y 3m	9m	2y 3m	2 terms
T	5y 4m	7y 1m	1y 9m	2y	
D	5y 6m	7y 7m	2y 1m	1y 3m	3 terms
A	5y 8m	8y 1m	2y 5m	1y 4m	
N	5y 8m	6y 9m	1y 1m	1y	
N	6y 2m	6y 10m	8m	2y 3m	3 terms
A	6y 3m	7y 6m	1y 3m	2y 6m	2 terms
E	6y 3m	6y 10m	7m	1y 5m	2 terms
K	6y 3m	7y 2m	11m	2 y	2 terms
E	6y 5m	6y 9m	4m	6 m	Attendance issue
D	6y 5m	6y 9m	4m	8 m	2 terms
I	6y 6m	7y 9m	1y 3m	2y 8m	
W	6y 7m	7y 7m	1y	2y 7m	
E	7y	7y 11m	11m	1y 9m	2 terms
L	7y	8y	1y	2y 2m	2 terms
J	6y 2m	8y	1y 10m	1y 8m	2 terms

Data for 4 Year 4 children is not included because they left the school during the year.

#### At risk middle group – literacy centre reading groups - Year 3

	BURT – Pre-intervention	BURT – Post-intervention	BURT - Gain	Reading Age Gain	Notes
C	6y	7y	1y	1y 2m	
K	6y 2m	7y 2m	1y	2y 2m	3 terms
P	6y 3m	8y 8m	2y 5m	1y 9m	
T	5y 9m	7y 5m	1y 8m	1y	3 terms

Data for 1 Year 3 child is not included because he left the school during the year.

#### At risk senior group – literacy centre reading groups - Year 5

	BURT – Pre-intervention	BURT – Post-intervention	BURT - Gain	Reading Age Gain	Notes
A	8y 11m	10y 9m	1y 10m	1y 6m	3 terms
D	8y 8m	10y 10m	2y 3m	1y	Comprehension issues
E	8y 8m	11y 4m	2y 7m	1y 6m	

F	6y 9m	7y 7m	10m	1y	3 terms
H	8y 9m	11y 3m	2y 3m	1y 6m	3 terms
H	8y 3m	9y 11m	1y 6m	1y	2 terms
i	8y	8y 11m	11m	1y	
J	9y 5m	11y 4m	1y 11m	1y	2 terms
k	9y 2m	10y 6m	1y 4m	1y	1 term
k	7y	7y 11m	11m	1y	
K	8y 2m	8y 9m	10m	1y	
M	7y 9m	8y 4m	7m	6m	3 terms
N	6y 9m	7y 3m	6m	1y	
R	7y 5m	8y 7m	1y 2m	1y	high absences
S	8y 3m	9y 2m	11m	1y 3m	3 terms
T	7y 8m	8y 9m	1y 1m	1y 6m	

Data for 1 Year 5 children was not included because 2 left our school.

#### At risk senior group – literacy centre reading groups - Year 6

	BURT – Pre-intervention	BURT – Post-intervention	BURT - Gain	Reading Age Gain	Notes
A	7y 6m	8y 3m	10m	1 y	3 terms
A	8y 2m	9y 11m	1y 9m	1y 9m	3 terms
C	9y 1m	11y 1m	2y	1y 6m	2 terms
C	9y	11y 3m	2y 3m	2y	
H	8y 7m	10y 2m	1y 7m	1y 6m	
i	8y 5m	10y 2m	1y 9m	1y 10m	3 terms
K	7y 8m	9y	1y 4m	1y 6m	
M	8y 1m	9y 5m	1y 4m	1y 6m	3 terms
N	7y 6m	8y 8m	1y 2m	1y 6m	
O	7y 2m	8	10m	1y	3 terms
R	7y 3m	8y 7m	1y 4m	1y 6m	
R	7y 6m	5y 8m	1y 2m	1y 2m	
R	8y 2m	9y 5m	1y 3m	1y	
R	8y 1m	9y 5m	1y 6m	1y 6m	
T	9y 2m	11y 3m	2y 1m	1y 6m	3 terms

Data for 3 children was not included because they left our school.

## BoT Report Reading December 2022

This is a snapshot of reading based on term 4 2022 NZ curriculum levels.  
These results do not include tamariki Te Hihiri.

### Term 4 2022 all children

11043	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0		5% (1)	9% (2)		14% (3)	64% (14)	9% (2)											5% (1)	23% (5)	64% (14)	9% (2)	22
Y1		2% (2)	7% (6)	8% (7)	8% (7)	48% (44)	26% (24)	2% (2)										9% (8)	63% (58)	26% (24)	2% (2)	92
Y2			1% (1)	3% (3)	1% (1)	30% (29)	55% (54)	4% (4)	6% (6)									5% (5)	85% (83)	10% (10)		98
Y3						12% (9)	32% (25)	14% (11)	21% (16)	12% (9)	8% (6)	1% (1)						44% (34)	14% (11)	32% (25)	9% (7)	77
Y4						8% (7)	17% (16)	14% (13)	14% (13)	13% (12)	27% (25)	5% (5)	1% (1)					25% (23)	28% (26)	40% (37)	7% (6)	92
Y5						4% (4)	10% (9)	8% (7)	14% (13)	19% (17)	25% (23)	8% (7)	11% (10)	1% (1)				22% (20)	33% (30)	44% (40)	1% (1)	91
Y6			1% (1)			1% (1)	7% (7)	8% (8)	5% (5)	6% (6)	15% (15)	17% (17)	19% (19)	17% (17)	2% (2)			29% (28)	33% (32)	37% (36)	2% (2)	98
Totals		0.5% 3	1.8% 10	1.8% 10	1.9% 11	18.9% 108	24% 137	7.9% 45	9.3% 53	7.7% 44	12.1% 69	5.3% 30	5.3% 30	3.2% 18	0.4% 2			20.9% 119	43% 245	32.6% 186	3.5% 20	570

36.1% of children are working at or above the expected curriculum level. 23.1% in July 2022, 41% in 2021

## Term 4 2022 Māori children

11043	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0			11% (1)		33% (3)	56% (5)													44% (4)	56% (5)		9
Y1		6% (2)	6% (2)	6% (2)	12% (4)	58% (12)	12% (4)											12% (4)	76% (25)	12% (4)		33
Y2			3% (1)			53% (12)	38% (12)	3% (1)	3% (1)									3% (1)	91% (29)	6% (2)		32
Y3						10% (3)	34% (10)	14% (4)	21% (6)	10% (3)	10% (3)							45% (13)	14% (4)	31% (9)	10% (3)	29
Y4						14% (5)	22% (8)	11% (4)	19% (7)	11% (4)	19% (7)	5% (2)						35% (13)	30% (11)	30% (11)	5% (2)	37
Y5						7% (2)	13% (4)	7% (2)	23% (7)	13% (4)	17% (5)	7% (2)	10% (3)	3% (1)				27% (8)	37% (11)	33% (10)	3% (1)	30
Y6						3% (1)	9% (3)	6% (2)	9% (3)	13% (4)	16% (5)	13% (4)	9% (3)	19% (6)	3% (1)			41% (13)	28% (9)	28% (9)	3% (1)	32
Totals		1% 2	2% 4	1% 2	3.5% 7	25.7% 52	20.3% 41	6.4% 13	11.9% 24	7.4% 15	9.9% 20	4% 8	3% 6	3.5% 7	0.5% 1			25.7% 52	46% 93	24.8% 50	3.5% 7	202

28.3% of children are working at or above the expected curriculum level. 20.1% in July 2022, 34.6% in 2021

## Term 4 2022 Pasifika children

11043	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0		50% (1)				50% (1)												50% (1)		50% (1)		2
Y1				20% (1)		80% (4)													100% (5)			5
Y2						80% (4)			20% (1)										80% (4)	20% (1)		5
Y3						14% (1)	29% (2)	14% (1)	14% (1)	14% (1)								43% (3)	14% (1)	29% (2)	14% (1)	7
Y4						25% (2)	25% (2)	25% (2)	13% (2)	13% (1)								25% (2)	50% (4)	25% (2)		8
Y5						8% (1)		8% (1)		17% (2)	50% (6)	17% (2)						17% (2)	17% (2)	67% (8)		12
Y6						8% (1)	15% (2)		8% (1)	15% (2)	23% (3)	15% (2)	15% (2)					31% (4)	38% (5)	31% (4)		13
Totals		1.9% 1		1.9% 1		13.5% 7	17.3% 9	11.5% 6	7.7% 4	9.6% 5	19.2% 10	9.6% 5	3.8% 2	3.8% 2				23.1% 12	40.4% 21	34.6% 18	1.9% 1	52

36.5% of children are working at or above the expected curriculum level. 27.3% in July 2022 %, 39.3% in 2021

## Term 4 2022 ELL children

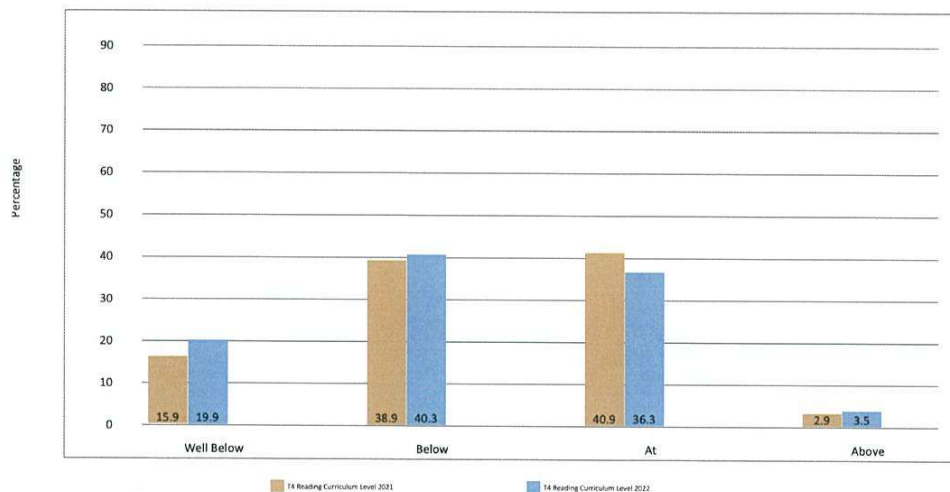
11043	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0			11% (1)		11% (1)	55% (5)	22% (2)												22% (2)	56% (5)	22% (2)	9
Y1			6% (2)	6% (2)	9% (3)	44% (14)	28% (9)	6% (2)										6% (2)	59% (19)	28% (9)	6% (2)	32
Y2				8% (3)		16% (6)	58% (22)	8% (3)	11% (4)									8% (3)	74% (28)	18% (7)		38
Y3						12% (3)	38% (10)	15% (4)	15% (4)	12% (3)	8% (2)							50% (13)	15% (4)	27% (7)	8% (2)	26
Y4						6% (2)	15% (5)	15% (5)	15% (5)	21% (7)	26% (9)	3% (1)						21% (7)	29% (10)	47% (16)	3% (1)	34
Y5						5% (2)	11% (4)	11% (4)	8% (3)	16% (6)	30% (11)	5% (2)	14% (5)					27% (10)	24% (9)	49% (18)		37
Y6						8% (3)	11% (4)	3% (1)	3% (1)	19% (7)	19% (7)	19% (7)	14% (5)	3% (1)				25% (9)	39% (14)	33% (12)	3% (1)	36
Totals			1.4% 3	2.4% 5	1.9% 4	15.1% 32	25.9% 55	10.4% 22	8% 17	8% 17	13.7% 29	4.7% 10	5.7% 12	2.4% 5	0.5% 1			20.8% 44	40.6% 86	34.9% 74	3.8% 8	212

38.7% of children are working at or above the expected curriculum level. 22.6% in July 2022, 44.1% in 2021

## Reading comparison Term 4 2021 - 2022

### Curriculum Level T4 2021 - T4 2022

#### All Students

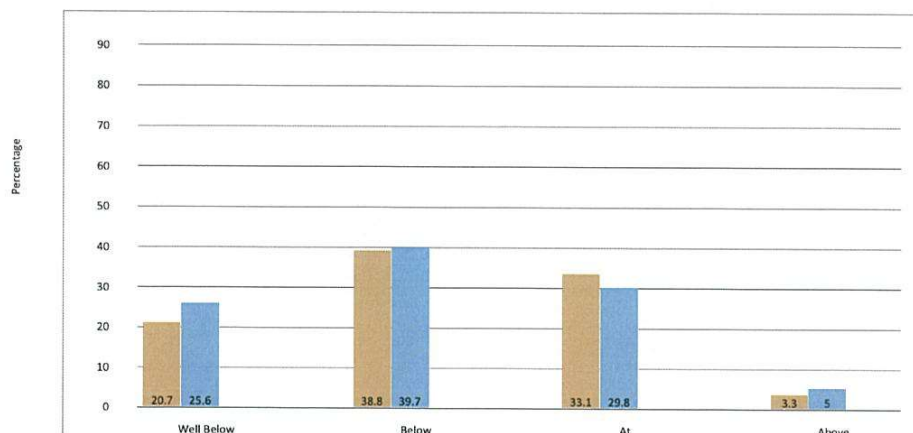


4% less children achieved at or above

expectation in 2022 than in 2021.

### Curriculum Level T4 2021 - T4 2022

#### Māori Students

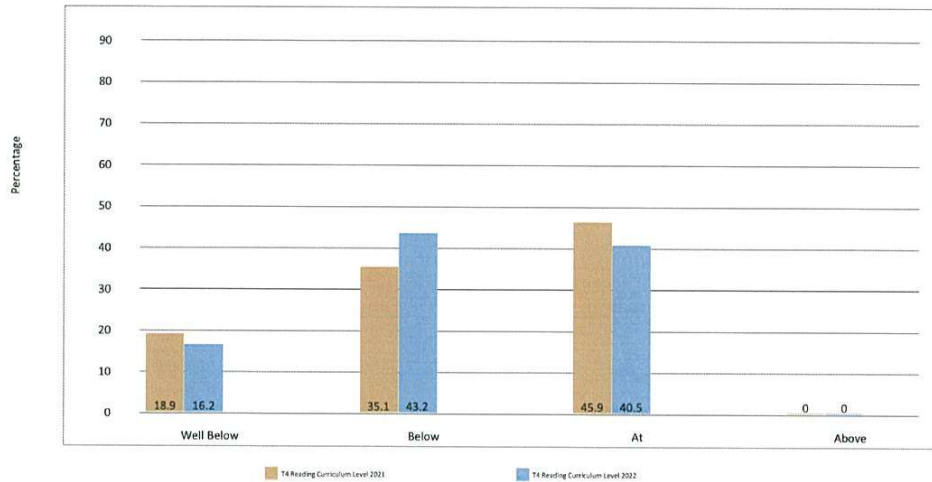


1.6% less children achieved at or above expectation

in 2022 and in 2021.

### Curriculum Level T4 2021 - T4 2022

#### Pasifika Students

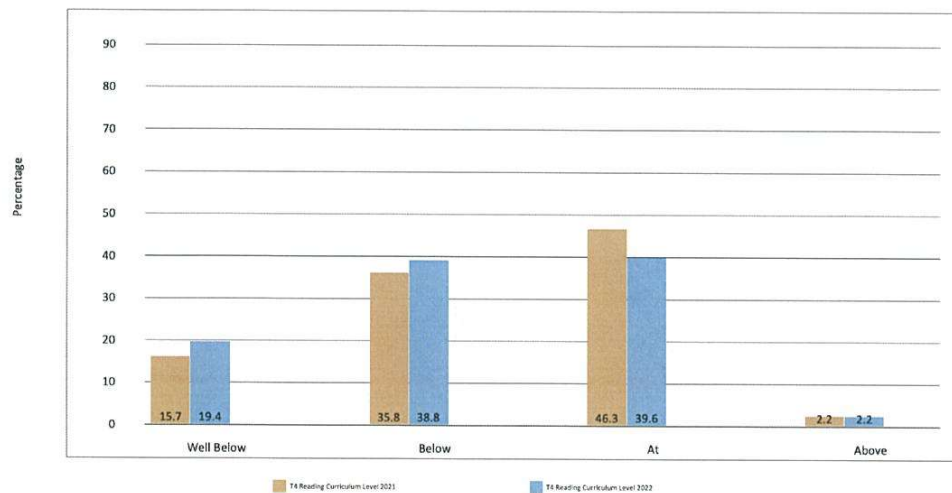


5.4% less  
children  
achieved  
at or  
above

expectation in 2022 than in 2021.

### Curriculum Level T4 2021 - T4 2022

#### ELL Students



6.7%  
less  
children  
achieved  
at or  
above

expectation in 2022 than in 2021.



## Writing Report December 2022

These graphs are generated by our student management system. The assignment of above, at, below and well below levels is based on our expected levels for each year level at the end of a year. The information on the tables is from term 4 data.

### Writing Curriculum Level - T4 (All children)

4048	2021 pre L1	Fuel 6	Launch I	Launch II	Launch III	1i beg	1i mid	1i end	1ii beg	1ii mid	1ii end	1iii beg	1iii mid	1iii end	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0		5% (1)		14% (3)	18% (4)	5% (1)									55% (12)	5% (1)											5% (1)	32% (7)	59% (13)	5% (1)	22
Y1		1% (1)	2% (2)	11% (10)	13% (12)	2% (2)		1% (1)							51% (47)	18% (17)	1% (1)										3% (3)	26% (24)	70% (65)	1% (1)	93
Y2			1% (1)	4% (4)	5% (5)	3% (3)	2% (2)			1% (1)		2% (2)	1% (1)		28% (28)	41% (41)	8% (8)	3% (3)									13% (13)	30% (30)	54% (53)	3% (3)	99
Y3						1% (1)	1% (1)	3% (2)	1% (1)	4% (3)	4% (3)	13% (10)	11% (8)	3% (2)	8% (6)	11% (8)	17% (13)	20% (15)	1% (1)	1% (1)							13% (10)	44% (33)	41% (31)	1% (1)	75
Y4							3% (3)		1% (1)	3% (3)	3% (3)	5% (5)	4% (4)	10% (9)	2% (2)	9% (8)	10% (9)	25% (23)	20% (19)	4% (4)							22% (20)	29% (27)	49% (46)		93
Y5								1% (1)		1% (1)	4% (4)	9% (8)	8% (7)	9% (8)	3% (3)	3% (3)	18% (16)	11% (10)	17% (15)	8% (7)	4% (4)						42% (38)	29% (26)	29% (26)		90
Y6			1% (1)			1% (1)	1% (1)					2% (2)	3% (3)	11% (11)	2% (2)		2% (2)	10% (8)	8% (8)	17% (16)	16% (16)	3% (3)	2% (2)			37% (36)	26% (25)	36% (35)	2% (2)	98	
Totals		0.4% 2	0.7% 4	3% 17	3.7% 21	1.4% 8	1.2% 7	0.7% 4	0.4% 2	1.4% 8	2.1% 12	4.9% 28	4% 23	5.3% 30	17.5% 100	13.7% 78	6.3% 36	11.8% 67	6.7% 38	6.5% 37	4% 23	3.5% 20	0.5% 3	0.4% 2		21.2% 121	30.2% 172	47.2% 269	1.4% 8	570	

48.6% of children are working at or above the expected level. 15% in July 2022 39.2% in 2021

### Writing Curriculum Level - T4 (All Māori children)

4048	2021 pre L1	Fuel 6	Launch I	Launch II	Launch III	1i beg	1i mid	1i end	1ii beg	1ii mid	1ii end	1iii beg	1iii mid	1iii end	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0				22% (2)	22% (2)										44% (4)	11% (1)												44% (4)	44% (4)	11% (1)	9
Y1		3% (1)	3% (1)	12% (4)	21% (7)	3% (1)									48% (16)	9% (3)											6% (2)	36% (12)	58% (19)		33
Y2			3% (1)	12% (4)	3% (1)	3% (1)									45% (15)	27% (9)	3% (1)	3% (1)									21% (7)	45% (15)	30% (10)	3% (1)	33
Y3						3% (1)		3% (1)		7% (2)		10% (3)	14% (4)	3% (1)	7% (2)	14% (5)	17% (5)	3% (1)									14% (4)	45% (13)	41% (12)		29
Y4							5% (2)		3% (1)	5% (2)		8% (3)	5% (2)	5% (2)	11% (4)	8% (3)	32% (12)	8% (3)		3% (1)							30% (11)	27% (10)	43% (16)		37
Y5								3% (1)			7% (2)	10% (3)	3% (1)	3% (1)	7% (2)	3% (1)	17% (5)	20% (6)	17% (5)		7% (2)						40% (12)	37% (11)	23% (7)		30
Y6						3% (1)	3% (1)				6% (2)	6% (2)	19% (6)	6% (2)	3% (1)	6% (2)	9% (3)	9% (3)		13% (4)	13% (4)					53% (17)	19% (6)	25% (8)	3% (1)	32	
Totals		0.5% 1	1% 2	4.9% 10	4.9% 10	2% 4	1.5% 3	1% 2	0.5% 1	2% 4	4.4% 9	4.4% 9	4.9% 10	21.2% 43	10.8% 22	5.4% 11	12.3% 25	6.4% 13	4.4% 9	2% 4	3% 6					26.1% 53	35% 71	37.4% 76	1.5% 3	203	

38.9% of our Māori children achieved at or above the expected level. 10.3% in July 2022; 33.2% in 2021.

## Writing Curriculum Level - T4 (All Pasifika children)

4048	2021 pre L1	Fuel 6	Launch I	Launch II	Launch III	1I beg	1I mid	1I end	1II beg	1II mid	1II end	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total	
Y0		50% (1)										50% (1)												50% (1)		50% (1)		2	
Y1						20% (1)						80% (4)													20% (1)		80% (4)		5
Y2												60% (3)	40% (2)												60% (3)		40% (2)		5
Y3							14% (1)	14% (1)		29% (2)	14% (1)	14% (1)				14% (1)								14% (1)		71% (5)		14% (1)	7
Y4									13% (1)		13% (1)		13% (1)	13% (1)	25% (2)	13% (1)								25% (2)		38% (3)		38% (3)	8
Y5									8% (1)		8% (1)	8% (1)	8% (1)		17% (2)	17% (2)	17% (2)	8% (1)						42% (5)		33% (4)		25% (3)	12
Y6															15% (2)	23% (3)	8% (1)	31% (4)						38% (5)		23% (3)		38% (5)	13
Totals		1.9% 1				1.9% 1	1.9% 1	1.9% 1	3.8% 2	3.8% 2	3.8% 2	9.6% 5	17.3% 9	7.7% 4	1.9% 1	13.5% 7	5.8% 3	9.6% 5	3.8% 2	7.7% 4				26.9% 14		36.5% 19		36.5% 19	52

36.5% of children are working at the expected curriculum level. 12.7% in July 2022; 28.6% in 2021.

## Writing Curriculum Level - T4 (All ELL children)

4048	2021 pre L1	Fuel 6	Launch I	Launch II	Launch III	1I beg	1I mid	1I end	1II beg	1II mid	1II end	1III beg	1III mid	1III end	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total	
Y0				11% (1)	22% (2)	11% (1)									56% (5)													33% (3)		67% (6)		9
Y1		3% (1)		3% (1)	12% (4)	6% (2)									58% (19)	15% (5)	3% (1)										3% (1)	21% (7)	73% (24)	3% (1)	33	
Y2					8% (3)	3% (1)				3% (1)		3% (1)	3% (1)		26% (10)	39% (15)	13% (5)	3% (1)									11% (4)	26% (10)	61% (23)	3% (1)	38	
Y3							4% (1)			8% (2)	20% (4)	4% (1)	3% (1)		4% (1)	12% (3)	24% (6)	20% (5)	4% (1)	3% (1)							8% (2)	44% (11)	48% (12)		25	
Y4							3% (1)			6% (2)	6% (2)	3% (1)	14% (5)		11% (4)	6% (2)	23% (9)	26% (10)	3% (1)								20% (7)	29% (10)	51% (18)		35	
Y5									3% (1)	5% (2)	8% (3)	8% (3)	14% (5)		3% (1)	16% (6)	11% (4)	24% (9)	5% (2)	3% (1)							41% (15)	27% (10)	32% (12)		37	
Y6										6% (2)	3% (1)	8% (3)						11% (4)	8% (3)	19% (7)	19% (7)	19% (7)	6% (2)				28% (10)	28% (10)	44% (16)		36	
Totals		0.5% 1		0.9% 2	4.2% 9	1.9% 4	0.5% 1	0.5% 1		0.9% 2	2.8% 6	6.1% 13	3.3% 7	6.1% 13	16.4% 35	12.7% 27	7% 15	11.3% 24	8% 17	4.2% 9	3.8% 8	0.9% 2				18.3% 39	28.6% 61	52.1% 111	0.9% 2	213		

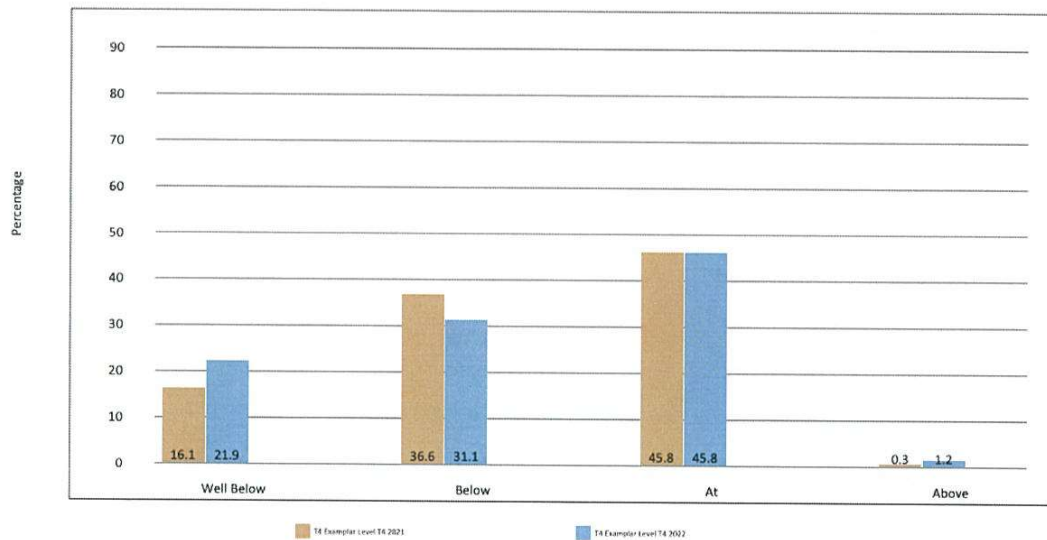
53% of children are working at the expected curriculum level. 16.8% in July 2022; 42.3% in 2021.

## Writing comparison Term 4 2021 - 2022

These tables show the number of students working at the different expectations levels from the end of 2021 to the end of 2022. Only students who were **at KNS on both dates** are included in this data.

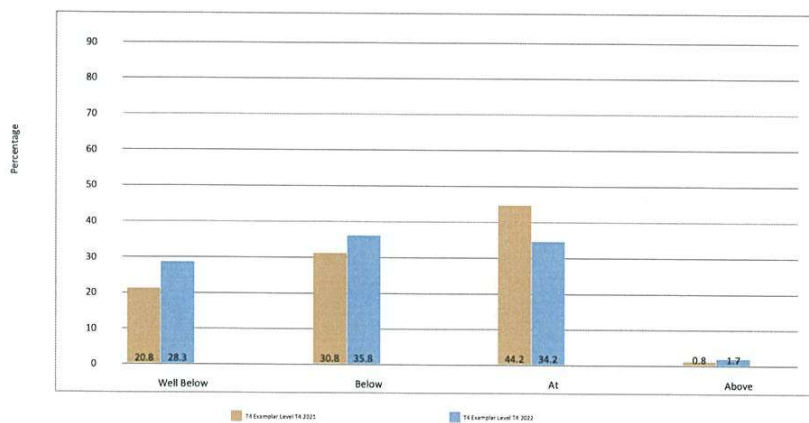
### Curriculum Level T4 2021 - T4 2022

All Students



0.9% more children achieved at or above expectation in 2022 than in 2021.

### Curriculum Level T4 2021 - T4 2022 Māori Students

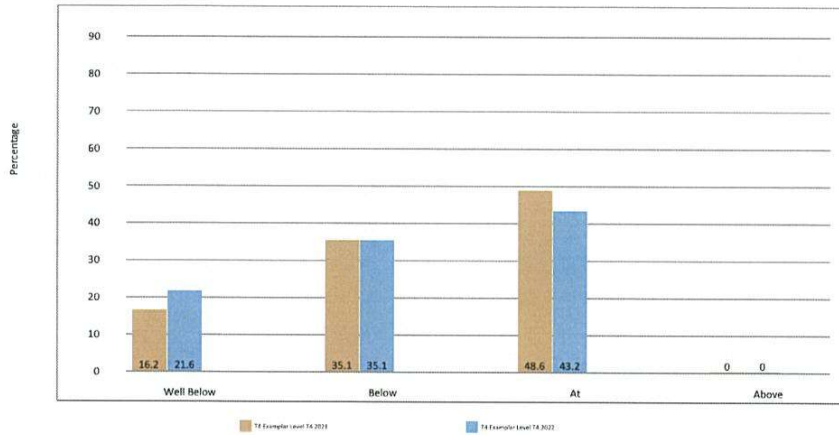


9.1% less children of our Māori tamariki achieved at or above expectation in 2022 than in 2021.



## Curriculum Level T4 2021 - T4 2022

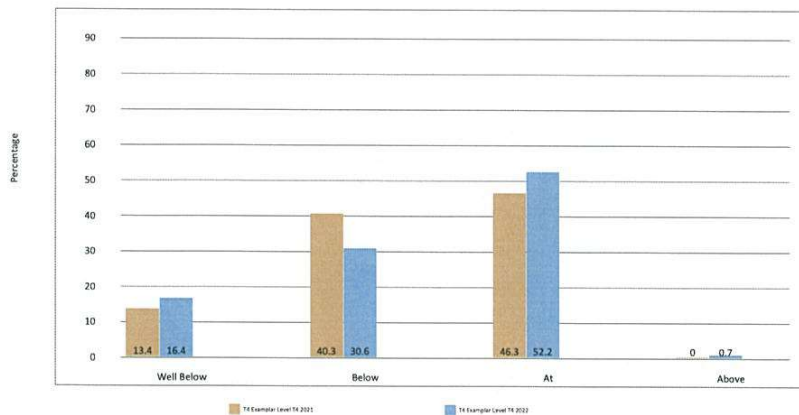
### Pasifika Students



5.4% less children of our Pasifika tamariki achieved at or above expectation in 2022 than in 2021.

## Curriculum Level T4 2021 - T4 2022

### ELL Students



6.6% more children achieved at or above expectation in 2022 than in 2021.

## **Next Steps:**

### **What will we do in 2022 to support our teachers and our learners in Literacy?**

#### **Year One**

- Participating in the Better Start Balanced Literacy Programme run by the University of Canterbury.

#### **Year Two**

- Engaged the support of RTLB to lift the achievement of children achieving Yellow and below.
- Targeted interventions of phonics for children in Year 2.
- Reading Recovery for individuals and small groups.
- Targeted literacy with Year 2 ELL students.

#### **Year Three and Four**

- A management unit for professional leadership within the team focusing on explicit teaching of literacy skills. This initiative will run this year.
- The Literacy Centre for Year 4 students working at mid level 1 and below and Year 3 students working at the beginning of level 1.
- RTLB supported structured literacy intervention programmes.
- To start a targeted literacy approach for ELL learners in the Middle School.

#### **Year Five and Six**

- The Literacy Centre for Year 6 students working at Curriculum Level 1 or beginning of Curriculum Level 2 and Year 5 students working at Level 1.
- RTLB supported structured literacy intervention programmes.
- ISL (In school Leadership Role) for engaging boys in writing in the Senior Team.
- Continued development of Dramatic Inquiry as a vehicle for increasing engagement in writing.
- ELL and Pasifika programme targeting Foundation Level ELL students, ELL students with literacy needs, and Pasifika students.
- Focus on ELLP's to set learning goals.

## **Maths Report December 2022**

These graphs are generated by our student management system. The assignment of above, at, below and well below levels is based on our

expected levels for each year level at the end of a year. The information on the tables is from term 4 data.

## Maths Curriculum Level - T4 (All children)

11044	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0				5% (1)		68% (15)	27% (6)												5% (1)	68% (15)	27% (6)	22
Y1			3% (3)	4% (4)	10% (10)	44% (44)	36% (36)	3% (3)										3% (3)	14% (14)	83% (83)		100
Y2			1% (1)	1% (1)		3% (3)	35% (37)	45% (48)	16% (17)									2% (2)	3% (3)	95% (102)		107
Y3						5% (4)	17% (15)	16% (14)	43% (38)	14% (12)	3% (3)		2% (2)					5% (4)	33% (29)	57% (50)	6% (5)	88
Y4					1% (1)		8% (8)	11% (12)	29% (30)	26% (27)	19% (20)	5% (5)	2% (2)					9% (9)	40% (42)	45% (47)	7% (7)	105
Y5							1% (1)	2% (2)	15% (15)	23% (23)	16% (16)	31% (31)	11% (11)	1% (1)				3% (3)	38% (38)	58% (58)	1% (1)	100
Y6			1% (1)			1% (1)	1% (1)		5% (5)	5% (5)	18% (20)	22% (25)	24% (27)	17% (19)	5% (6)			8% (9)	23% (26)	63% (71)	5% (6)	112
Totals			0.8% 5	0.9% 6	1.7% 11	10.6% 67	16.4% 104	12.5% 79	16.7% 106	10.7% 68	9.3% 59	9.6% 61	6.6% 42	3.2% 20	0.9% 6			4.7% 30	24.1% 153	67.2% 426	3.9% 25	634

71.1% of children are working at or above the expected level. 52.6% in July; 69.5% in 2021

## Maths Curriculum Level - T4 (All Māori children)

11044	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0				11% (1)		67% (6)	22% (2)												11% (1)	67% (6)	22% (2)	9
Y1			3% (1)	3% (1)	13% (5)	50% (20)	33% (13)											3% (1)	15% (6)	83% (33)		40
Y2			2% (1)	2% (1)		5% (2)	34% (14)	46% (19)	10% (4)									5% (2)	5% (2)	90% (37)		41
Y3						5% (2)	10% (4)	25% (10)	50% (20)	5% (2)	5% (2)							5% (2)	35% (14)	55% (22)	5% (2)	40
Y4					2% (1)		10% (5)	19% (9)	17% (8)	33% (16)	13% (6)	6% (3)						13% (6)	35% (17)	46% (22)	6% (3)	48
Y5							3% (1)	3% (1)	10% (4)	23% (9)	15% (6)	35% (14)	10% (4)	3% (1)				5% (2)	33% (13)	60% (24)	3% (1)	40
Y6						2% (1)	2% (1)		7% (3)	7% (3)	24% (11)	13% (6)	27% (12)	11% (5)	7% (3)			11% (5)	31% (14)	51% (23)	7% (3)	45
Totals			0.8% 2	1.1% 3	2.3% 6	11.8% 31	15.2% 40	14.8% 39	14.8% 39	11.4% 30	9.5% 25	8.7% 23	6.1% 16	2.3% 6	1.1% 3			6.8% 18	25.5% 67	63.5% 167	4.2% 11	263

67.7% of children are working at the expected level. 41.7% in July; 65.3% in 2021

## Maths Curriculum Level - T4 (All Pasifika children)

11044	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0						100% (1)														100% (1)		1
Y1						100% (5)														100% (5)		5
Y2							20% (1)	60% (3)	20% (1)											100% (5)		5
Y3							29% (2)	14% (1)	29% (2)										43% (3)	57% (4)		7
Y4							25% (2)	13% (1)	38% (3)	13% (1)	13% (1)								25% (2)	50% (4)	25% (2)	8
Y5									9% (1)	27% (3)	36% (4)	27% (3)							36% (4)	64% (7)		11
Y6									7% (1)	14% (2)	7% (1)	43% (6)	21% (3)	7% (1)					7% (1)	21% (3)	71% (10)	14
Totals						11.8% 6	9.8% 5	9.8% 5	15.7% 8	15.7% 8	11.8% 6	17.6% 9	5.9% 3	2% 1				5.9% 3	27.5% 14	66.7% 34		51

66.7% of our children are working at the expected level. 45.5% in July;  
58.9% in 2021

## Maths Curriculum Level - T4 (All ELL children)

11044	2021 Pre level 1	Fuel 6	Launch i	Launch ii	Launch iii	1 beg	1 mid	1 end	2 beg	2 mid	2 end	3 beg	3 mid	3 end	4 beg	4 mid	4 end	Well Below	Below	At	Above	Total
Y0						89% (8)	11% (1)													89% (8)	11% (1)	9
Y1			3% (1)		8% (3)	49% (18)	38% (14)	3% (1)											3% (1)	8% (3)	89% (33)	37
Y2							34% (13)	39% (15)	26% (10)											100% (38)		38
Y3						8% (2)	19% (5)	8% (2)	35% (9)	23% (6)	4% (1)		4% (1)						8% (2)	27% (7)	58% (15)	26
Y4							3% (1)	11% (4)	40% (14)	14% (5)	26% (9)	3% (1)	3% (1)						3% (1)	51% (18)	40% (14)	35
Y5								3% (1)	14% (5)	19% (7)	19% (7)	35% (13)	11% (4)						3% (1)	32% (12)	65% (24)	37
Y6									3% (1)	8% (3)	3% (1)	38% (14)	19% (7)	22% (8)	8% (3)				3% (1)	11% (4)	78% (29)	37
Totals			0.5% 1		1.4% 3	12.8% 28	15.5% 34	10.5% 23	17.8% 39	9.6% 21	8.2% 18	12.8% 28	5.9% 13	3.7% 8	1.4% 3			2.7% 6	20.1% 44	73.5% 161	3.7% 8	219

77.2% of our ELL children are working at or above the expected level.  
63.4% in July; 74.5% in 2021

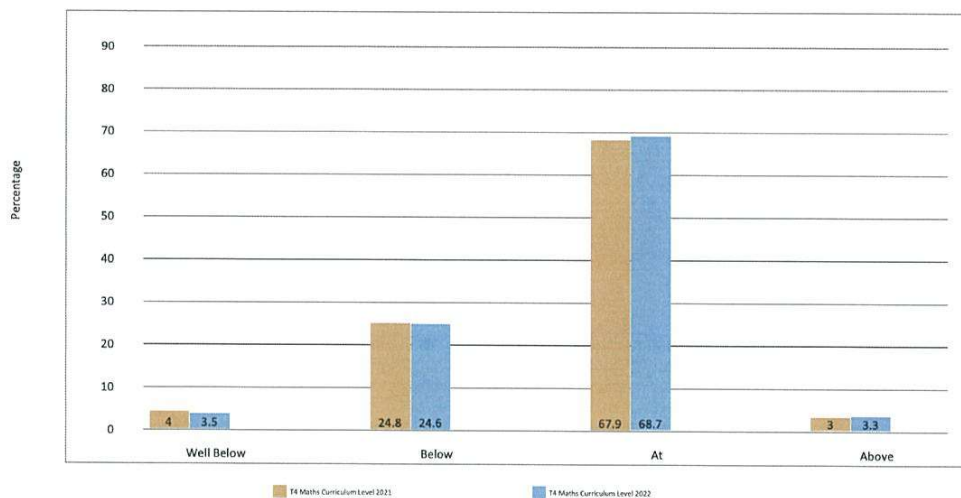


## Maths comparison Term 4 2021 - 2022

These tables show the number of students working at the different expectations levels from the end of 2021 to the end of 2022. Only students who were **at KNS on both dates** are included in this data.

### Curriculum Level T4 2021 - T4 2022

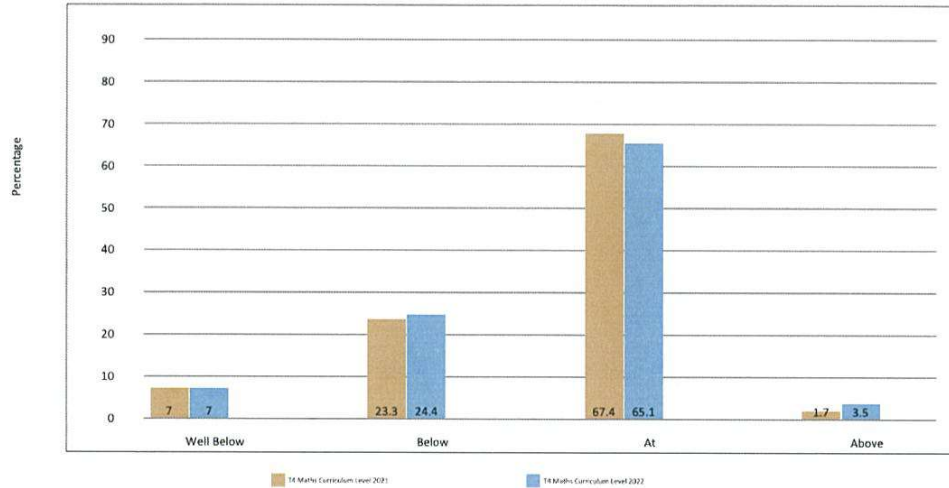
#### All Students



1.1% more children achieved at or above expectation in 2022 than in 2021.

## Curriculum Level T4 2021 - T4 2022

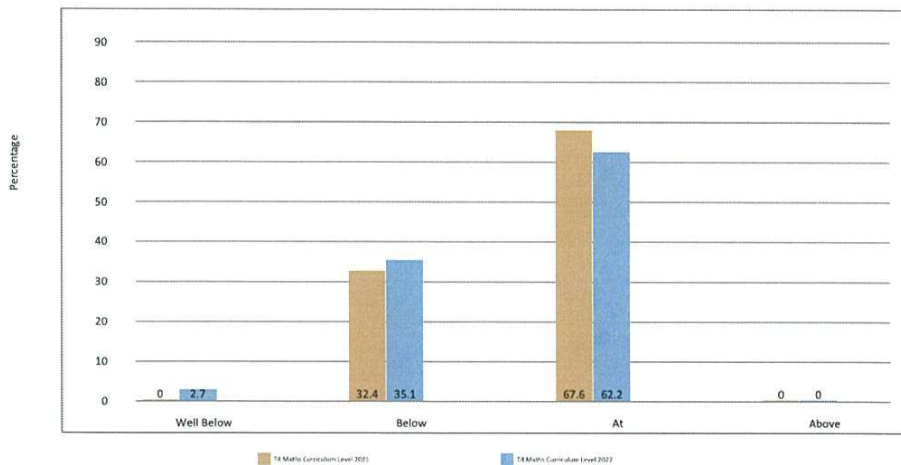
### Māori Students



0.5% less children of our Māori tamariki achieved at or above expectation in 2022 than in 2021. However 1.8% (3) more children achieved well above.

## Curriculum Level T4 2021 - T4 2022

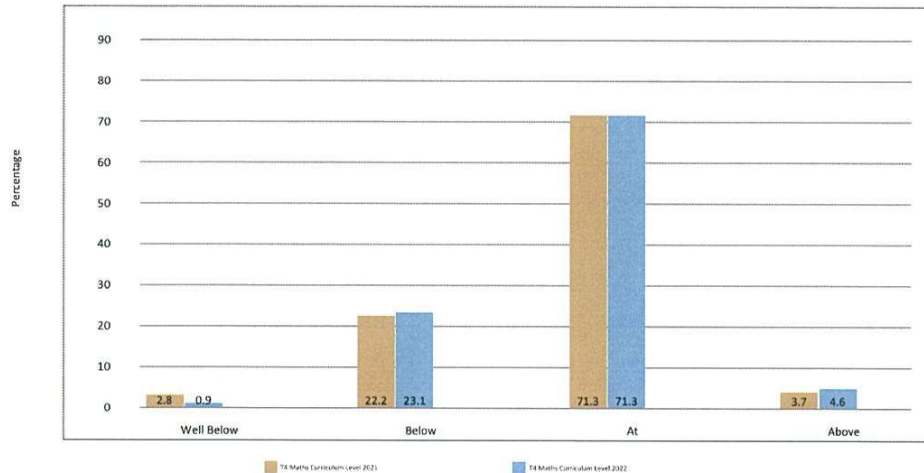
### Pasifika Students



5.4% less of our Pasifika children achieved at or above expectation in 2022 than in 2021.

## Curriculum Level T4 2021 - T4 2022

### ELL Students



0.9% (1) more of our ELL children achieved at or above expectation in 2022 than in 2021.

## Maths HUB Report 2022

- Maths Hub operated each Wednesday and Thursday afternoon supporting students from the two lowest cross grouped senior maths classes.
- Students were achieving at well below or below their cohort.
- Teachers from the Maths Hub and senior classes worked collaboratively to meet the individualised learning needs of the students.
- At the end of the school year 42 of the 45 students had made accelerated progress and in 2023 are no longer in one of the two lowest cross grouping classes.
- The 3 students who remain have significant learning needs.
- Maths Hub was staffed by one teacher and one learning assistant.
- Maths Week was a highlight for many of our students.

## Next Steps:

**What will we do in 2023 to support our teachers and our learners in Mathematics?**

- 8 Teachers are embedding Maths Aotearoa into their programmes having begun their journey in 2022.
- This includes staff from years 0, 1, 2, 5, 6.
- An additional 6 teachers are beginning their journey with Maths Aotearoa, a NZ based mathematics programme by Charlotte Wilkinson.
- 3 of these 6 teachers are beginning teachers. Each of their tutor teachers are involved with Maths Aotearoa.
- The 6 new staff teach in Year 0/1, 2, 3, 4, 5, 6.
- Knighton offers support to these teachers in class, with professional development, shared planning and assessment support.
- Support is available to use Maths Aotearoa alongside PR1ME.
- Knighton continues to resource Maths Aotearoa so that our kete of teacher books, support materials, games and resources continue to grow.
- Maths Aotearoa is a programme which encourages a range of pedagogical practices with an emphasis on problem solving as well as students developing sound mathematical knowledge.
- An updated assessment tool is being used, The Primary Assessment Mathematics Tool (PMAT), as an alternative to Junior Assessment Mathematics (JAM).
- For the first time Knighton will celebrate the International Day of Maths on the 14th of March 2023.
- For the third year in a row Maths Week will be celebrated during term 3.



## **Knighton Normal School**

### **Kiwisport Statement**

#### **For the Year Ended 31 December 2022**

The school received \$9,626 (2021 \$9,824) as part of its MOE operating grant in 2022.  
Of this \$5,142 was utilised to:

- run after school Kiwi Swim water safety programmes for children identified as lacking confidence in the water. This catered for approximately 60 children during the year.
- run a Kiwi Netball programme for Year 4 to 6 children unable to participate in Saturday netball games. This focussed on fundamental netball skills
- provide the opportunity for children to participate in the Tough Guy/Tough Gal Junior Challenge
- provide funding for transport and staff support to enable students to attend inter school sporting fixtures
- subsidise registration costs for individuals to join sporting teams to enable more children to participate
- purchase equipment

The remaining \$4,484 plus \$4,932 retained from previous years' unspent balance remains as a liability in the Board's accounts, for use in 2023.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF *KNIGHTON NORMAL SCHOOL'S* FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Knighton Normal School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school 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 is responsible for the other information. The other information comprises the information included on pages 21 to 39, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Johann van Loggerenberg  
Director  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand