



**Te
Kāpehu**
Riccarton School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	3485
Principal:	Paul Irving
School Address:	English Street, Sockburn, Christchurch, 8042
School Phone:	03 348 5700
School Email:	paul.irving@tkr.school.nz

TE KĀPEHU RICCARTON SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

Financial Statements	
-----------------------------	--

1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 18	Notes to the Financial Statements

Other Information	
--------------------------	--

Analysis of Variance	
----------------------	--

Kiwisport	
-----------	--

Independent Auditor's Report	
------------------------------	--

Te Kāpehu Riccarton 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.

Hamish Barclay

Full Name of Presiding Member

DocuSigned by:

Hamish Barclay

94B22727FF864BC...

Signature of Presiding Member

26 May 2022

Date:

Paul Irving

Full Name of Principal

DocuSigned by:

Paul Irving

6206CC0F27AC41B...

Signature of Principal

26 May 2022

Date:

Te Kāpehu Riccarton School

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Julie Batstone	Co -Presiding Member	Elected	Sep 2022
Hamish Barclay	Co -Presiding Member	Elected	Sep 2022
Paul Irving	Principal ex Officio		
Caroline Vercoe	Staff Representative	Elected	Sep 2022
Damien Riddell	Parent Representative	Elected	Sep 2022
Dean Sutherland	Parent Representative	Co-opted	Sep 2022
Tufulasi Taleni	Parent Representative	Elected	Sep 2022
Vivian McFie	Parent Representative	Elected	Sep 2022

Te Kāpehu Riccarton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	2,579,903	2,151,259	2,489,731
Locally Raised Funds	3	46,405	35,760	27,136
Interest Income		261	200	230
International Students	4	9,623	9,650	18,753
		<u>2,636,192</u>	<u>2,196,869</u>	<u>2,535,850</u>
Expenses				
Locally Raised Funds	3	36,334	52,670	33,762
International Students	4	3,267	1,955	3,052
Learning Resources	5	1,839,240	1,545,303	1,881,000
Administration	6	413,163	176,505	161,603
Finance		2,111	-	1,193
Property	7	364,367	444,862	424,607
Depreciation	10	44,571	25,000	53,404
Loss on Disposal of Property, Plant and Equipment		2,149	-	3,961
		<u>2,705,202</u>	<u>2,246,295</u>	<u>2,562,582</u>
Net (Deficit)/Surplus for the year		(69,010)	(49,426)	(26,732)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(69,010)</u>	<u>(49,426)</u>	<u>(26,732)</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.

Te Kāpehu Riccarton 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		477,412	477,412	411,519
Total comprehensive revenue and expense for the year		(69,010)	(49,426)	(26,732)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,864	-	92,625
Contribution from BOT - New Playground		(61,505)	-	-
Equity at 31 December		358,761	427,986	477,412
Retained Earnings		358,761	427,986	477,412
Equity at 31 December		358,761	427,986	477,412

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.

Te Kāpehu Riccarton School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	241,625	396,096	420,521
Accounts Receivable	9	125,675	110,286	110,286
GST Receivable		6,829	1,968	1,968
Prepayments		3,334	4,745	4,745
Funds owing for Capital Works Projects	14	8,869	-	-
		386,332	513,095	537,520
Current Liabilities				
Accounts Payable	11	173,575	146,311	146,311
Revenue Received in Advance	12	10,929	856	856
Finance Lease Liability	13	9,788	10,147	10,147
Funds held for Capital Works Projects	14	-	73,362	73,362
Funds Held on Behalf of the ESOL Cluster	15	11,300	17,160	17,160
		205,592	247,836	247,836
Working Capital Surplus/(Deficit)		180,740	265,259	289,684
Non-current Assets				
Property, Plant and Equipment	10	192,480	168,048	193,049
		192,480	168,048	193,049
Non-current Liabilities				
Finance Lease Liability	13	14,459	5,321	5,321
		14,459	5,321	5,321
Net Assets		358,761	427,986	477,412
Equity		358,761	427,986	477,412

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

Te Kāpehu Riccarton School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		705,301	645,820	748,169
Locally Raised Funds		41,590	35,760	30,263
International Students		19,246	9,650	18,753
Goods and Services Tax (net)		(4,861)	-	6,385
Payments to Employees		(492,149)	(415,034)	(510,414)
Payments to Suppliers		(271,662)	(300,821)	(245,908)
Interest Paid		-	-	(1,193)
Interest Received		259	200	230
Net cash (to)/from Operating Activities		(2,276)	(24,425)	46,285
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(24,572)	-	(19,161)
Net cash from/(to) Investing Activities		(24,572)	-	(19,161)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,864	-	92,625
Distribution of Equity		(61,505)	-	-
Finance Lease Payments		(10,816)	-	(16,891)
Funds Administered on Behalf of Third Parties		(91,591)	-	86,434
Net cash (to)/from Financing Activities		(152,048)	-	162,168
Net (decrease)/increase in cash and cash equivalents		(178,896)	(24,425)	189,292
Cash and cash equivalents at the beginning of the year	8	420,521	420,521	231,229
Cash and cash equivalents at the end of the year	8	241,625	396,096	420,521

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.

Te Kāpehu Riccarton School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

Te Kāpehu Riccarton 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.

1.2. 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.

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 10.

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.

1.3. Revenue Recognition**Government Grants**

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

1.8. 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	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. 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.

1.10. 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.

1.11. Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

1.12. Revenue Received in Advance

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

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

1.13. Funds Held in Trust

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

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

1.14. Shared Funds

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

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

1.16. 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.

1.17. 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.

1.18. Budget Figures

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

1.19. 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	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	577,155	528,916	608,917
Teachers' Salaries Grants	1,428,644	1,190,000	1,445,483
Use of Land and Buildings Grants	206,666	315,439	291,541
Resource Teachers Learning and Behaviour Grants	6,959	5,000	3,046
Other MoE Grants	125,282	111,904	140,744
Healthy Lunch Programme	235,197	-	-
	<u>2,579,903</u>	<u>2,151,259</u>	<u>2,489,731</u>

The School has opted in to the donations scheme for this year. Total amount received was \$45,000 (2020: \$45,900).

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	15,823	9,400	4,759
Curriculum related Activities - Purchase of goods and services	2,872	3,660	-
Fees for Extra Curricular Activities	-	-	3,866
Trading	7,078	5,700	5,732
Other Revenue	20,632	17,000	12,779
	<u>46,405</u>	<u>35,760</u>	<u>27,136</u>
Expenses			
Extra Curricular Activities Costs	30,398	50,770	33,317
Trading	-	400	58
Fundraising & Community Grant Costs	5,936	1,500	387
	<u>36,334</u>	<u>52,670</u>	<u>33,762</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>10,071</u>	<u>(16,910)</u>	<u>(6,626)</u>

4. International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	1	2	2
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	9,623	9,650	18,753
Expenses			
Student Recruitment	2,174	650	1,304
Other Expenses	1,093	1,305	1,748
	<u>3,267</u>	<u>1,955</u>	<u>3,052</u>
<i>Surplus / (Deficit) for the year International Students</i>	<u>6,356</u>	<u>7,695</u>	<u>15,701</u>

5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	35,962	34,550	31,265
Information and Communication Technology	7,229	22,750	9,877
Library Resources	8,064	10,700	5,268
Employee Benefits - Salaries	1,775,931	1,462,303	1,817,202
Staff Development	12,054	15,000	17,388
	<u>1,839,240</u>	<u>1,545,303</u>	<u>1,881,000</u>

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,500	4,059	3,635
Board Fees	2,905	4,500	3,755
Board Expenses	14,612	12,618	12,031
Communication	4,422	4,850	5,169
Consumables	3,976	4,825	7,291
Operating Lease	5,061	17,200	1,025
Healthy Lunches Expense	235,197	-	-
Other	32,687	25,308	19,826
Employee Benefits - Salaries	104,792	96,024	100,451
Insurance	1,411	2,921	5,880
Service Providers, Contractors and Consultancy	2,600	4,200	2,540
	<u>413,163</u>	<u>176,505</u>	<u>161,603</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,639	9,100	8,597
Consultancy and Contract Services	37,638	34,656	35,412
Grounds	10,496	10,000	11,778
Heat, Light and Water	11,934	11,000	12,653
Rates	5,723	3,760	2,439
Repairs and Maintenance	30,284	10,200	16,210
Use of Land and Buildings	206,666	315,439	291,541
Security	4,279	4,000	3,609
Employee Benefits - Salaries	45,708	46,707	42,368
	<u>364,367</u>	<u>444,862</u>	<u>424,607</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	241,625	396,096	420,521
Cash and cash equivalents for Statement of Cash Flows	<u>241,625</u>	<u>396,096</u>	<u>420,521</u>

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

Of the \$241,625 Cash and Cash Equivalents, \$11,300 is held by the School on behalf of the ESOL cluster. See note 15 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,191	926	926
Interest Receivable	2	-	-
Teacher Salaries Grant Receivable	119,482	109,360	109,360
	<u>125,675</u>	<u>110,286</u>	<u>110,286</u>
Receivables from Exchange Transactions	6,193	926	926
Receivables from Non-Exchange Transactions	119,482	109,360	109,360
	<u>125,675</u>	<u>110,286</u>	<u>110,286</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	96,352	-	-	-	(8,572)	87,780
Furniture and Equipment	34,557	6,132	-	-	(7,282)	33,407
Information and Communication Technology	22,903	16,099	-	-	(11,942)	27,060
Leased Assets	16,329	24,736	(3,157)	-	(13,887)	24,021
Library Resources	22,908	2,341	(2,149)	-	(2,888)	20,212
Balance at 31 December 2021	193,049	49,308	(5,306)	-	(44,571)	192,480

The net carrying value of equipment held under a finance lease is \$24,021 (2020: \$16,329)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	222,026	(134,246)	87,780	222,025	(125,673)	96,352
Furniture and Equipment	176,396	(142,989)	33,407	170,264	(135,707)	34,557
Information and Communication Technology	201,239	(174,179)	27,060	185,140	(162,237)	22,903
Leased Assets	39,994	(15,973)	24,021	85,948	(69,619)	16,329
Library Resources	52,263	(32,051)	20,212	55,090	(32,182)	22,908
Balance at 31 December	691,918	(499,438)	192,480	718,467	(525,418)	193,049

11. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	25,076	14,687	14,687
Accruals	3,750	2,635	2,635
Employee Entitlements - Salaries	121,255	110,274	110,274
Employee Entitlements - Leave Accrual	23,494	18,715	18,715
	173,575	146,311	146,311
Payables for Exchange Transactions	173,575	146,311	146,311
	173,575	146,311	146,311

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	9,623	-	-
Other Revenue in Advance	1,306	856	856
	10,929	856	856

13. 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	11,075	11,061	11,061
Later than One Year and no Later than Five Years	15,662	5,734	5,734
Future Finance Charges	(2,490)	(1,327)	(1,327)
	24,247	15,468	15,468
Represented by:			
Finance lease liability - Current	9,788	10,147	10,147
Finance lease liability - Term	14,459	5,321	5,321
	24,247	15,468	15,468

14. Funds Held for Capital Works Projects

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Pool Membrane Installation	536	664	(1,200)	-	-
New Basketball Court	44,304	-	(49,650)	-	(5,346)
New Playground	28,522	8,985	(99,012)	61,505	-
SIP Pool AstroTurf	-	10,090	(13,613)	-	(3,523)
Totals	73,362	19,739	(163,475)	61,505	(8,869)

Represented by:

Funds Due from the Ministry of Education

(8,869)

(8,869)

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Pool Membrane Installation	-	50,485	(49,949)	-	536
New Basketball Court	-	51,404	(7,100)	-	44,304
New Playground	-	88,962	(60,440)	-	28,522
Totals	-	190,851	(117,489)	-	73,362

15. Funds Held on Behalf of the ESOL Cluster

Te Kāpehu Riccarton School is the lead school and holds funds on behalf of the ESOL cluster.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	17,160	17,160	851
Funds Received from Cluster Members	-	-	16,659
Funds Spent on Behalf of the Cluster	(5,860)	-	(350)
Funds Held at Year End	11,300	17,160	17,160

16. Funds Held on Behalf of the RFFP Cluster

Te Kāpehu Riccarton School was the lead school and holds funds on behalf of the RFFP cluster.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	-	-	3,237
Funds Spent on Behalf of the Cluster	-	-	(3,237)
Funds Held at Year End	-	-	-

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 trustees of the Board, Principal, and Deputy Principal.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	2,905	3,755
<i>Leadership Team</i>		
Remuneration	401,358	389,350
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	404,263	393,105

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	170-180	170 - 180
Benefits and Other Emoluments	0-5	0 - 5
Termination Benefits	0 - 0	0 - 0

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	2.00	1.00
110 -120	1.00	-
	3.00	1.00

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual \$	2020 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

Cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) \$51,149 contract for Relining the swimming pool completed in 2021, which will be fully funded by the Ministry of Education. \$51,149 has been received of which \$51,149 has been spent on the project to date; and

(b) \$57,116 contract for a new basketball court which will be fully funded by the Ministry of Education. \$51,405 has been received and \$56,751 has been spent on the project to balance date; and

(c) \$160,352 contract to build a new playground. This is a Ministry SIP funded project to the value of \$160,352, and the Board of Trustees is donating \$61,505 toward the playground. \$92,947 has been received from the Ministry, and \$154,452 has been spent on the project to balance date. In addition the Ministry has funded expenditure of \$5,000 for unexpected asbestos removal; and

d) \$15,743 contract to install pool astroturf. This is a Ministry SIP funded project to the value of \$11,211, and the Board of Trustees is donating \$4,532 toward the astroturf. \$10,090 has been received from the Ministry, and \$13,613 has been spent on the project to balance date.

(e) In 2021 the Board sought and received Ministry approval to contribute \$61,505 to the New Playground project, this contribution has been recorded as a distribution from equity in the statement of changes in equity. This contribution has been funded from the school's existing reserves and is effectively a donation to a Ministry owned asset which will remain 100% owned by the Ministry. The school will continue to receive property funding for the on-going maintenance of this playground. This modernisation will provide significant benefits to students' learning environment, to the staff wellbeing and community in general.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$73,362)

(b) Operating Commitments

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

(Operating 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	241,625	396,096	420,521
Receivables	125,675	110,286	110,286
Total Financial assets measured at amortised cost	<u>367,300</u>	<u>506,382</u>	<u>530,807</u>

Financial liabilities measured at amortised cost

Payables	173,575	146,311	146,311
Finance Leases	24,247	15,468	15,468
Total Financial liabilities measured at amortised Cost	<u>197,822</u>	<u>161,779</u>	<u>161,779</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.

25. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KĀPEHU RICcarton
SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Te Kāpehu Riccarton School's (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 Standards Reduced Disclosure Regime.

Our audit was completed on 26 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board 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 on the Statement of Responsibility, Kiwisport Report, Analysis of Variance and Board Listing, but does not include the financial statements, and our auditor's report thereon.

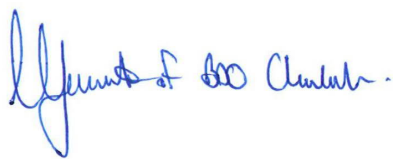
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.






Warren Johnstone
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Analysis of Variance Reporting



School Name:	Te Kāpehu Riccarton School	School Number:	3485
---------------------	----------------------------	-----------------------	------

Strategic Aim:	<p>1</p>  <p>Curriculum</p> <p>A localised coherent curriculum pathway for learners, effective teacher professional development and insightful evaluation support the progress and achievement of all ākonga.</p>
	<p>2</p>  <p>Wellbeing</p> <p>Learning and working environments support positive emotional wellbeing, ensuring teachers are able to teach, and learners are able to learn.</p>
	<p>3</p>  <p>Pedagogy & Environment</p> <p>The function and design of the RPS rebuild showcases the cultural narrative of Ngāi Tahu and enhances 21st Century teaching and learning pedagogies.</p>

Annual Aim:	<p>Goal 1</p> <div data-bbox="521 164 763 395"> </div> <p>New Pedagogies for Deep Learning Kāhui Ako delivered Deep Learning PLD, to implement the 6Cs Curriculum Framework across RPS Team planning</p> <div data-bbox="521 440 763 667"> </div> <p>Local Curriculum Pathway Collaborative planning and evaluation of the RPS LTP for 2021.</p> <p>Inclusive Pedagogies Curriculum, Learning Support and Pastoral Care personnel collaborate to engage all ākonga in programmes and activities that are fun and engaging.</p> <p>Curriculum Inquiries RPS Inquiry Curriculum design and planning supports deep learning pedagogies for all learners.</p> <div data-bbox="521 802 763 1015"> </div> <p>Collaborative Teaching as Inquiry Teacher collaboration raises the collective professional knowledge, pedagogies and effectiveness of all.</p> <p>Staff, learners & whānau voice Staff, learner and whānau voice is central to the development of the deep learning learning partnerships quadrant.</p> <p>Progress & Achievement data analysis Teachers, Teams, and Leadership, every term, monitor and track progress of ākonga.</p> <p>BOT Reporting & Evaluation The BOT has systems in place to determine effective governance of the school and its obligations to staff, learners, community and MOE.</p>
Target:	<p>2021 Annual achievement targets</p> <ol style="list-style-type: none"> 1. To accelerate the achievement of all learners below and well below aspirational curriculum levels, by 2 year levels, in Reading, Writing and Maths 2. To reduce the disparity between Males and Females to within 5 percentage points for Reading and Writing

3. To reduce the disparity between the achievement of Māori and NZ European to within 10 percentage points for
 - 3a. Reading
 - 3b. Writing
 - 3c. Maths
4. To reduce the disparity between Pasifika and other ELLs (as measured by MELAA progress and achievement, being a comparable ELL group) to within 10 percentage points for Maths

Baseline Data:**2021 Baseline Data Analysis**

Whole School End of 2020 data for all current students at the beginning of 2021 (excluding all newly enrolled students at the beginning of the year) revealed the following trends and patterns amongst this cohort:

Reading: AT or ABOVE aspirational curriculum achievement level	Writing: AT or ABOVE aspirational curriculum achievement level	Maths: AT or ABOVE aspirational curriculum achievement level
53% of whole school 50% of males 57% of females 44% of Māori 48% of Pasifika 59% of Asian 45% of MELAA 70% of NZ European	54% of whole school 50% of males 59% of females 51% of Māori 46% of Pasifika 62% of Asian 45% of MELAA 61% of NZ European	57% of whole school 56% of males 58% of females 43% of Māori 50% Pasifika 66% Asian 67% MELAA 67% NZ European
Reading Below and Well Below curriculum aspirational levels of note	Writing Below and Well Below curriculum aspirational levels of note	Maths Below and Well Below curriculum aspirational levels of note
50% of Males 56% of Māori 52% of Pasifika 55% of MELAA	50% of Males 49% of Māori 54% of Pasifika 55% of MELAA	57% of Māori 50% of Pasifika

- Similar achievement levels for the whole school for Reading as for Writing.
- Females are doing better in Reading and Writing compared to males, but similarly to males for Maths.
- Māori and Asian are doing better for Writing than for Reading.
- Māori achievement levels are significantly below that of NZ European in all areas.
- Pasifika achievement levels are similar to all MELAA (English Language Learners - ELLs) for Reading and Writing, but are significantly lower than MELAA (ELLs) for Maths.
- Asian achievement levels are virtually the same as NZ European for Writing and Maths, but are lower for Reading.
- MELAA are doing significantly better in Maths compared to Reading and Writing.
- NZ European are doing significantly better than all other learners for reading, virtually the same as Asian for Writing, and the same as Asian and

MELAA for Maths.

*Please note, there was no particular pattern to where the above learners are distributed throughout the school.
In the main, the diverse demographic of our school was represented within all year levels and classes, therefore all teams and classes developed, using Collaborative Spirals of Inquiry, strategies to try to accelerate the progress and achievement of these different cohorts.*

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																																										
<p>Achievement Target 1 All learners well below and below desired curriculum levels were placed in target groups. Teachers carefully monitored and analysed the needs of the learners in their classes in these target groups to ensure specific and appropriate strategies were selected and used to address these learners' interests and needs. IEP goals were monitored and adjusted in response to changing needs. ESOL strategies were utilised where target learners were English Language Learners.</p> <p>Achievement Target 2 Teachers, using collaborative teaching as inquiry processes and our ongoing NDPL PLD, explored ways to engage boys in deeper learning by drawing on their interests and strengths.</p> <p>Achievement Target 3 Teachers, using collaborative teaching as inquiry processes and our ongoing NDPL PLD, explored ways to engage Māori learners in deeper learning by incorporating mana enhancing cultural narratives and Te Ao Māori content and perspectives in inquiries, and by drawing on their interests and strengths.</p> <p>Achievement Target 4 Pasifika learners, whether ESOL funded or not, were supported to</p>	<p>Achievement Target 1</p> <table><tr><td></td><td>Learners Well Below expectation who progressed by 2 or more year levels</td><td>Learners Below expectation who progressed by 2 or more year levels</td><td>Learners Well Below expectation who progressed by 1 year level</td><td>Learners Below expectation who progressed by 1 year level</td></tr><tr><td>Reading</td><td>37% (n=9/24)</td><td>33% (n=23/69)</td><td>46% (n=11/24)</td><td>59.5% (n=41/69)</td></tr><tr><td>Writing</td><td>13% (n=4/30)</td><td>22% (n=15/70)</td><td>77% (N=23/30)</td><td>74% (n=52/70)</td></tr><tr><td>Maths</td><td>46% (n=13/28)</td><td>23% (n=15/65)</td><td>32% (n=9/28)</td><td>68% (n=44/65)</td></tr></table> <table><tr><td></td><td>Percentage of Well Below learners who moved to AT or ABOVE the aspirational curriculum by the EOY</td><td>Percentage of Below learners who moved to AT or ABOVE the aspirational curriculum by the EOY</td></tr><tr><td>Reading</td><td>12% (n=3/24)</td><td>39% (n=27/69)</td></tr><tr><td>Writing</td><td>10% (n=3/30)</td><td>36% (n=25/70)</td></tr><tr><td>Maths</td><td>25% (n=7/28)</td><td>25% (n=16/65)</td></tr></table> <p>Achievement Target 2</p> <table><tr><td></td><td>2021 EOY % of Males</td><td>2021 EOY % of</td><td>Difference</td><td>Comment</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>		Learners Well Below expectation who progressed by 2 or more year levels	Learners Below expectation who progressed by 2 or more year levels	Learners Well Below expectation who progressed by 1 year level	Learners Below expectation who progressed by 1 year level	Reading	37% (n=9/24)	33% (n=23/69)	46% (n=11/24)	59.5% (n=41/69)	Writing	13% (n=4/30)	22% (n=15/70)	77% (N=23/30)	74% (n=52/70)	Maths	46% (n=13/28)	23% (n=15/65)	32% (n=9/28)	68% (n=44/65)		Percentage of Well Below learners who moved to AT or ABOVE the aspirational curriculum by the EOY	Percentage of Below learners who moved to AT or ABOVE the aspirational curriculum by the EOY	Reading	12% (n=3/24)	39% (n=27/69)	Writing	10% (n=3/30)	36% (n=25/70)	Maths	25% (n=7/28)	25% (n=16/65)		2021 EOY % of Males	2021 EOY % of	Difference	Comment						<p>Achievement Target 1 MOSTLY ACHIEVED Pleasing accelerated progress was achieved in Reading for learners well below and below desired curriculum levels, and in Maths for learners well below. It was not as strong for Writing results. Given yet another year of Covid disruptions, and some learning being back online, the teaching of Writing may well have been more impacted, with key elements (shared writing, modelled writing, guided writing) being harder to deliver online, and a significant number of learners not being able to access online learning opportunities.</p> <p>Achievement Target 2 READING - NOT MET The 7% disparity between males and females remained, despite overall achievement increasing for both by 8%. So no disparity in progress was evident, but it mean the initial gap stayed the same.</p> <p>WRITING – NOT MET The disparity increased, with boys achievement decreasing while that of females increased.</p> <p>Females performed as well in both Reading and Writing, but a 13% difference existed between Males for Reading and Writing.</p> <p>Achievement Target 3 NOT MET We did not meet our targets to reduce the disparity between Māori and NZ European Learners.</p>	<p>Achievement Target 1 Identify options for the distribution of devices during any ongoing Covid disruptions, to target one to one access to devices for Well Below / Below NZC levels first and foremost (especially for those that are Māori and Pasifika).</p> <p>Achievement Target 2 The difference in performance for Males between reading and writing, is an issue to address in 2022. In writing, the gap widened, as the percentage of males at or above decreased, indicating there were some males that made little to no increase from the start of the year. This was offset by an increase in achievement for females, this widening the disparity in achievement by gender for writing. The issue of limited to no progress in writing being made by males will need to be addressed in 2022.</p> <p>Achievement Target 3 The achievement gap for Māori in Mathematics & Statistics will need particular attention in 2022</p> <p>We will need to carefully consider throughout 2022, how to ensure optimal engagement, both at school and during at home learning for Māori learners, and ways to address device and internet access during any periods of 'at home learning'.</p> <p>Achievement Target 4 We will need to carefully consider throughout 2022, how to ensure optimal engagement, both at school</p>
	Learners Well Below expectation who progressed by 2 or more year levels	Learners Below expectation who progressed by 2 or more year levels	Learners Well Below expectation who progressed by 1 year level	Learners Below expectation who progressed by 1 year level																																									
Reading	37% (n=9/24)	33% (n=23/69)	46% (n=11/24)	59.5% (n=41/69)																																									
Writing	13% (n=4/30)	22% (n=15/70)	77% (N=23/30)	74% (n=52/70)																																									
Maths	46% (n=13/28)	23% (n=15/65)	32% (n=9/28)	68% (n=44/65)																																									
	Percentage of Well Below learners who moved to AT or ABOVE the aspirational curriculum by the EOY	Percentage of Below learners who moved to AT or ABOVE the aspirational curriculum by the EOY																																											
Reading	12% (n=3/24)	39% (n=27/69)																																											
Writing	10% (n=3/30)	36% (n=25/70)																																											
Maths	25% (n=7/28)	25% (n=16/65)																																											
	2021 EOY % of Males	2021 EOY % of	Difference	Comment																																									

meet the English literacy demands of Maths, by explicit teaching of maths vocabulary, as was done for other English Language Learners. Teachers were encouraged to look for and teach from relationships found between maths concepts and cultural context familiar to Pasifika learners.

	(n=135) At or Above Expectation	Females (n=144) At or Above Expectation		
Reading	58%	65%	7%	Not met by 2 percentage points
Writing	45%	66%	21%	Not met by 16 percentage points

Achievement Target 3

	% of Māori (n=71) At or Above Expectation	% of NZ European (n=30) at or above expectation	Difference	Comment
Reading	54%	83%	29	Not met by 19 percentage points
Writing	49%	67%	18	Not met by 8 percentage points
Maths	39%	70%	31	Not met by 21 percentage points

Achievement Target 4

	% of Pasifika At	% of other ELLs at or	Difference	Comment
--	------------------	-----------------------	------------	---------

The EOY disparity was particularly concerning in Reading and Mathematics & Statistics. The percentage of Māori achieving AT or ABOVE the desired level in Mathematics & Statistics was most concerning when compared with other learning areas for Māori, as well as when comparing Māori with NZ European. The overall increase in achievement for NZ European compared to Māori in reading was only 3 percentage points better, however, given there was already a significant gap between the performance, this only increased rather than decreased it.

Achievement Target 4

We did not meet our target of reducing the disparity for Pasifika learners in Maths when compared to other English as a Second Language learners.

The gap between both groups remained exactly the same as it was at the end of 2020, with the percentage of learners in both groups dropping by the same 10 percentage points, from 47% and 74% respectively.. In fact, the whole school percentage in 2021 was 12 percentage points lower than at the end of 2020, so the drop was experienced across all learners.

We suspect the streaming of Maths under the PR1ME programme did not serve our Pasifika well, and meant they had fewer and shorter lessons with explicit teaching from their teachers, fixed groupings that gave them less exposure to and ability to learn from other more expert learners, and Maths texts that did not reflect Pasifika knowledge, culture and mathematical contexts.

and during at home learning for Pasifika learners, and ways to address device and internet access during any periods of 'at home learning'.

We will need to ensure the Numicon programme to support the teaching of Mathematics and Statistics is used adaptively and flexibly to support our Pasifika learners. There will be no streaming of classes, and learners will be able to access their teacher more readily and classmates using tuakana teina and conversational approaches to learn.

	or Above expectation	above expectation		
Maths	37%	64%	27	Not met by 17 percentage points

Planning for next year:

Data was analysed from all that was available for a total of 232 learners at BOY 2022 (i.e. no data was available for newly enrolled learners)

The following areas of concern were identified as priorities for 2022 (and have fed the 2022 targets, and Strategic and Annual Plans):

- 47% of the school are AT or ABOVE the desired curriculum levels in Maths.
- 46% of males, compared to 63% of females are AT or ABOVE the desired curriculum levels in Writing.
- NZ European learners are performing 23% (Writing), 29% (Reading), and 34% (Maths) better than Māori and Pasifika learners.

Introduction of the Numicon approach to classroom Mathematics and Statistics programmes – to eradicate the need for streaming, allow tuakana teina approaches to be fully integrated into Maths teaching and learning, to ensure the vocabulary of maths is explicitly unpacked and taught, to provide all learners with access to mathematical materials to manipulate to turn abstract ideas into concrete presentations.

Introduction of the Better Start Literacy Programme – to provide explicit instruction in Years 1 and 2 around phonics, phonemic awareness, and early reading, spelling and writing skills. This programme has proven to be effective in raising the achievement of Māori and Pasifika learners in particular.



**Te
Kāpehu**
Riccarton School

P: 03 348 5700
E: office@tkr.school.nz
W: www.tkr.school.nz

22 February 2022

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, Te Kāpehu Riccarton School received total Kiwisport funding of \$4056.05 (excluding GST).

The funding has been spent on updating the sports equipment to ensure it's available to students at lunch time and for teachers during Physical Education sessions.

We have also used that funding for our students that compete in competitive sports out of school and for setting up a sport initiative so that all students from yr 5-8 participate in a team sport during term 2 and 3. We have about 45% of our students who are involved in organised sport during winter.