



Kirkwood

INTERMEDIATE SCHOOL

School of Choice

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

| | |
|-------------------------|--|
| Ministry Number: | 3396 |
| Principal: | Phil Tappenden |
| School Address: | 260 Riccarton Road, Riccarton, Christchurch 8041 |
| School Phone: | (03) 348 7718 |
| School Email: | school.information@kirkwood.school.nz |

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444

KIRKWOOD INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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Kirkwood Intermediate School

Member of the Board

For the year ended 31 December 2022

| Name | Position | How Position Gained | Term Expired/ Expires |
|-------------------|-----------------------|----------------------------|----------------------------------|
| Victoria Sergel | Presiding Member | Re-Elected Sep 2022 | May 2025 |
| Amy Kennerley | Parent Representative | Co-opted Oct 2017 | May 2025 |
| Nick Ruscoe | Parent Representative | Elected Sep 2022 | May 2025 |
| Cameron Wright | Parent Representative | Co-Opted Sep 2022 | May 2025 |
| Rowan Smith | Parent Representative | Re-Elected Sep 2022 | May 2025 |
| Rachel Clarke | Parent Representative | Elected Jun 2019 | Aug 2022 |
| Michelle Johansen | Parent Representative | Elected Jun 2019 | Aug 2022 |
| Paul Williamson | Staff Representative | Elected Sep 2022 | May 2025 |
| Stacey Timblich | Staff Representative | Elected Aug 2021 | Sep 2022 |

Kirkwood Intermediate 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.

Victoria Sergel

Full Name of Presiding Member

DocuSigned by:

7C23E561293D410

Signature of Presiding Member

25 May 2023

Date:

Phil Tappenden

Full Name of Principal

DocuSigned by:

BB97BC168C96480

Signature of Principal

25 May 2023

Date:

Kirkwood Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 3,790,115 | 3,523,674 | 3,285,157 |
| Locally Raised Funds | 3 | 377,572 | 377,600 | 358,747 |
| Interest Income | | 4,977 | 1,000 | 870 |
| Total Revenue | | 4,172,664 | 3,902,274 | 3,644,774 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 289,922 | 326,850 | 252,577 |
| Learning Resources | 4 | 2,790,385 | 2,727,599 | 2,484,869 |
| Administration | 5 | 247,787 | 187,668 | 185,611 |
| Finance | | 2,460 | 2,382 | 1,222 |
| Property | 6 | 757,065 | 751,062 | 643,169 |
| Loss on Disposal of Property, Plant and Equipment | | 947 | - | 1,043 |
| | | 4,088,566 | 3,995,561 | 3,568,491 |
| Net Surplus / (Deficit) for the year | | 84,098 | (93,287) | 76,283 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 84,098 | (93,287) | 76,283 |



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

Kirkwood Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 786,035 | 786,036 | 694,960 |
| Total comprehensive revenue and expense for the year | | 84,098 | (93,287) | 76,283 |
| Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | - | - | 14,792 |
| Equity at 31 December | | 870,133 | 692,749 | 786,035 |
| Accumulated comprehensive revenue and expense | | 870,133 | 692,749 | 786,035 |
| Reserves | | - | - | - |
| Equity at 31 December | | 870,133 | 692,749 | 786,035 |



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.

Kirkwood Intermediate School

Statement of Financial Position

As at 31 December 2022

| | Notes | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 674,736 | 207,589 | 495,549 |
| Accounts Receivable | 8 | 186,095 | 182,708 | 167,460 |
| GST Receivable | | 2,411 | 15,000 | 19,597 |
| Prepayments | | 7,509 | 7,000 | 2,768 |
| Investments | 9 | - | 100,000 | - |
| | | 870,751 | 512,297 | 685,374 |
| Current Liabilities | | | | |
| Accounts Payable | 11 | 225,224 | 215,709 | 275,410 |
| Revenue Received in Advance | 12 | 182,660 | - | 6,529 |
| Finance Lease Liability | 13 | 24,239 | 24,239 | 16,511 |
| Funds held in Trust | 14 | - | - | 1,130 |
| Funds held for Capital Works Projects | 15 | - | - | 32,223 |
| | | 432,123 | 239,948 | 331,803 |
| Working Capital Surplus/(Deficit) | | 438,628 | 272,349 | 353,571 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 468,170 | 457,065 | 466,084 |
| | | 468,170 | 457,065 | 466,084 |
| Non-current Liabilities | | | | |
| Finance Lease Liability | 13 | 36,665 | 36,665 | 33,619 |
| | | 36,665 | 36,665 | 33,619 |
| Net Assets | | 870,133 | 692,749 | 786,036 |
| Equity | | 870,133 | 692,749 | 786,035 |



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

Kirkwood Intermediate School

Statement of Cash Flows

For the year ended 31 December 2022

| | Note | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 950,391 | 760,208 | 772,848 |
| Locally Raised Funds | | 363,305 | 377,600 | 332,557 |
| International Students | | 177,327 | - | (3,825) |
| Goods and Services Tax (net) | | 17,186 | - | 3,520 |
| Payments to Employees | | (570,807) | (440,806) | (481,854) |
| Payments to Suppliers | | (670,194) | (584,556) | (423,678) |
| Interest Paid | | (2,460) | (2,382) | (1,222) |
| Interest Received | | 4,977 | 1,000 | 1,565 |
| Net cash from/(to) Operating Activities | | 269,725 | 111,064 | 199,911 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | - | 5 | (1,043) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (36,827) | (17,966) | (50,068) |
| Purchase of Investments | | - | - | 187,000 |
| Net cash from/(to) Investing Activities | | (36,827) | (17,961) | 135,889 |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 14,792 |
| Finance Lease Payments | | (20,358) | 61,803 | (7,522) |
| Funds Administered on Behalf of Third Parties | | (33,353) | - | (75,755) |
| Net cash from/(to) Financing Activities | | (53,711) | 61,803 | (68,485) |
| Net increase/(decrease) in cash and cash equivalents | | 179,187 | 154,906 | 267,315 |
| Cash and cash equivalents at the beginning of the year | 7 | 495,549 | 52,683 | 228,235 |
| Cash and cash equivalents at the end of the year | 7 | 674,736 | 207,589 | 495,550 |

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.

Kirkwood Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Kirkwood Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board 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.

Note - The following disclosures are examples of critical accounting estimates. The school should consider disclosing information about key 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 12.

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. 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 13. Future operating lease commitments are disclosed in note 19b.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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 an asset and revenue when the right to receive funding or the asset 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) Investments

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

i) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board 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 | 2.5% Diminishing Value |
| Board Owned Buildings | 2.5% Diminishing Value |
| Furniture and equipment | 10-20% Diminishing Value |
| Information and communication technology | 25% Diminishing Value or 3 |
| Motor vehicles | 5 years |
| Textbooks | 3 years |
| Leased assets held under a Finance Lease | per terms of lease |
| Library resources | 12.5% Diminishing value |

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from international, parent payments 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.

n) 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.

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.

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

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 school 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.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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) 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.

s) 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 | 935,573 | 669,132 | 775,914 |
| Teachers' Salaries Grants | 2,348,280 | 2,348,280 | 2,082,771 |
| Use of Land and Buildings Grants | 506,262 | 506,262 | 426,472 |
| | <u>3,790,115</u> | <u>3,523,674</u> | <u>3,285,157</u> |

The school has opted in to the donations scheme for this year. Total amount received was \$49,500.

3. Locally Raised Funds

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

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations & Bequests | 35,857 | 25,000 | 48,288 |
| Fees for Extra Curricular Activities | 151,133 | 204,500 | 131,235 |
| Trading | 24,897 | 23,000 | 21,904 |
| Fundraising & Community Grants | 11,174 | - | - |
| Other Revenue | 140,523 | 125,100 | 135,276 |
| International Student Fees | 13,988 | - | 22,044 |
| | <u>377,572</u> | <u>377,600</u> | <u>358,747</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 181,206 | 237,100 | 162,273 |
| Trading | 15,327 | 14,000 | 13,500 |
| Fundraising and Community Grant Costs | 12,897 | 15,000 | 12,668 |
| Other Locally Raised Funds Expenditure | 46,142 | 39,750 | 43,819 |
| International Student - Student Recruitment | 12,197 | 5,000 | 4,801 |
| International Student - Employee Benefit - Salaries | 21,557 | 15,500 | 15,516 |
| International Student - Other Expenses | 596 | 500 | - |
| | <u>289,922</u> | <u>326,850</u> | <u>252,577</u> |
| Surplus/ (Deficit) for the year Locally raised funds | <u>87,650</u> | <u>50,750</u> | <u>106,170</u> |

During the year the School hosted 1 International students (2021:2)

During the year \$11,348 was spent on overseas travel to attend Coex Fair and increase International students at the School.

4. Learning Resources

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular | 88,043 | 94,400 | 76,592 |
| Library Resources | 4,925 | - | - |
| Employee Benefits - Salaries | 2,626,372 | 2,555,280 | 2,329,792 |
| Staff Development | 6,120 | 16,000 | 6,316 |
| Depreciation | 64,925 | 61,919 | 72,169 |
| | 2,790,385 | 2,727,599 | 2,484,869 |

5. Administration

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Audit Fee | 6,300 | 4,118 | 6,000 |
| Board Fees | 4,610 | 3,500 | 2,740 |
| Board Expenses | 13,735 | 12,350 | 9,503 |
| Communication | 7,527 | 13,500 | 7,550 |
| Consumables | 5,572 | 4,900 | 2,701 |
| Operating Lease | - | - | 134 |
| Other | 49,010 | 44,300 | 43,227 |
| Employee Benefits - Salaries | 161,033 | 105,000 | 113,756 |
| | 247,787 | 187,668 | 185,611 |

6. Property

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 22,522 | 23,800 | 19,872 |
| Grounds | 14,440 | 15,000 | 12,140 |
| Heat, Light and Water | 76,247 | 66,000 | 58,470 |
| Repairs and Maintenance | 33,275 | 32,500 | 23,302 |
| Use of Land and Buildings | 506,262 | 506,262 | 426,472 |
| Employee Benefits - Salaries | 104,319 | 107,500 | 102,913 |
| | 757,065 | 751,062 | 643,169 |

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 674,736 | 207,589 | 495,549 |
| Cash and cash equivalents for Statement of Cash Flows | 674,736 | 207,589 | 495,549 |

8. Accounts Receivable

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 3,387 | - | (58) |
| Receivables from the Ministry of Education | - | - | 5,192 |
| Teacher Salaries Grant Receivable | 182,708 | 182,708 | 162,326 |
| | <u>186,095</u> | <u>182,708</u> | <u>167,460</u> |
| Receivables from Exchange Transactions | 3,387 | - | (58) |
| Receivables from Non-Exchange Transactions | 182,708 | 182,708 | 167,518 |
| | <u>186,095</u> | <u>182,708</u> | <u>167,460</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | - | 100,000 | - |
| | <u>-</u> | <u>100,000</u> | <u>-</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|---|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2022 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 141,635 | - | - | - | (3,864) | 137,771 |
| Furniture and Equipment | 199,247 | 26,166 | - | - | (22,895) | 202,518 |
| Information and Communication Technology | 56,263 | 8,107 | - | - | (14,850) | 49,520 |
| Motor Vehicles | 2,451 | - | - | - | (307) | 2,144 |
| Leased Assets | 49,884 | 31,132 | - | - | (20,733) | 60,283 |
| Library Resources | 16,604 | 2,552 | (946) | - | (2,276) | 15,934 |
| Balance at 31 December 2022 | <u>466,084</u> | <u>67,957</u> | <u>(946)</u> | <u>-</u> | <u>(64,925)</u> | <u>468,170</u> |

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|---------------------------------|------------------------------|-------------------------------------|---------------------------|------------------------------|-------------------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 315,354 | (177,583) | 137,771 | 315,353 | (173,718) | 141,635 |
| Furniture and Equipment | 849,880 | (647,362) | 202,518 | 823,714 | (624,467) | 199,247 |
| Information and Communication T | 494,756 | (445,236) | 49,520 | 486,649 | (430,386) | 56,263 |
| Motor Vehicles | 3,064 | (920) | 2,144 | 3,064 | (613) | 2,451 |
| Leased Assets | 182,792 | (122,509) | 60,283 | 164,711 | (114,827) | 49,884 |
| Library Resources | 60,590 | (44,656) | 15,934 | 61,546 | (44,942) | 16,604 |
| Balance at 31 December | 1,906,436 | (1,438,266) | 468,170 | 1,855,037 | (1,388,953) | 466,084 |

11. Accounts Payable

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|------------------------|--|------------------------|
| | \$ | \$ | \$ |
| Creditors | 24,515 | 15,000 | 89,802 |
| Accruals | 6,875 | 6,875 | 6,350 |
| Employee Entitlements - Salaries | 182,708 | 182,708 | 162,326 |
| Employee Entitlements - Leave Accrual | 11,126 | 11,126 | 16,932 |
| | 225,224 | 215,709 | 275,410 |
| Payables for Exchange Transactions | 225,224 | 215,709 | 275,410 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | 225,224 | 215,709 | 275,410 |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|---|------------------------|--|------------------------|
| | \$ | \$ | \$ |
| Grants in Advance - Ministry of Education | 9,626 | - | - |
| International Student Fees in Advance | 167,487 | - | 4,148 |
| Other revenue in Advance | 5,547 | - | 2,381 |
| | 182,660 | - | 6,529 |

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:

| | 2022 Actual | 2022 Budget (Unaudited) | 2021 Actual |
|--|------------------------|--|------------------------|
| | \$ | \$ | \$ |
| No Later than One Year | 28,247 | 28,247 | 18,152 |
| Later than One Year and no Later than Five Years | 37,922 | 37,922 | 34,813 |

| | | | |
|---------------------------------------|---------------|---------------|---------------|
| Future Finance Charges | (5,265) | (5,265) | (2,835) |
| | <u>60,904</u> | <u>60,904</u> | <u>50,130</u> |
| Represented by | | | |
| Finance lease liability - Current | 24,239 | 24,239 | 16,511 |
| Finance lease liability - Non current | 36,665 | 36,665 | 33,619 |
| | <u>60,904</u> | <u>60,904</u> | <u>50,130</u> |

14. Funds held in Trust

| | 2022 Actual \$ | 2022 Budget (Unaudited) \$ | 2021 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Funds Held in Trust on Behalf of Third Parties - Current | - | - | 1,130 |
| | <u>-</u> | <u>-</u> | <u>1,130</u> |

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

15. 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 7.

| | 2022 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|--------------------|------|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| Pool Refurbishment | | 32,223 | 19,122 | (52,898) | 1,553 | - |
| Totals | | <u>32,223</u> | <u>19,122</u> | <u>(52,898)</u> | <u>1,553</u> | <u>-</u> |

Represented by:

| | |
|---|---|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | - |

| | 2021 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|--------------------|------|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| Pool Refurbishment | | 101,967 | | (69,744) | | 32,223 |
| Basketball Court | | 7,141 | 8,523 | (15,664) | | - |
| Totals | | <u>109,108</u> | <u>8,523</u> | <u>(85,408)</u> | <u>-</u> | <u>32,223</u> |

Represented by:

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

32,223

-

16. 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.

17. 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 | 4,610 | 2,740 |
| <i>Leadership Team</i> | | |
| Remuneration | 871,947 | 568,408 |
| Full-time equivalent members | 8 | 5 |
| Total key management personnel remuneration | <u>876,557</u> | <u>571,148</u> |

There are 6 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance Committee and Property Committee 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 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 | 150-160 | 150-160 |
| Benefits and Other Emoluments | 0-10 | 0-10 |
| 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 | 3.00 | 2.00 |
| | <u>3.00</u> | <u>2.00</u> |

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

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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.

Teacher Aide & Support Staff Settlement Wash Up

In 2022 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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

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.

19. Commitments**(a) Capital Commitments**

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$101,967)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2021: \$0).

20. 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 | 674,736 | 207,589 | 495,549 |
| Receivables | 186,095 | 182,708 | 167,460 |
| Investments - Term Deposits | - | 100,000 | - |
| Total Financial assets measured at amortised cost | <u>860,831</u> | <u>490,297</u> | <u>663,009</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 225,224 | 215,709 | 275,410 |
| Finance Leases | 60,904 | 60,904 | 50,130 |
| Total Financial Liabilities Measured at Amortised Cost | <u>286,128</u> | <u>276,613</u> | <u>325,540</u> |

21. Events After Balance Date

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



Pānui

Target Report for the Board of Trustees



Whiringa-ā-rangi 2022

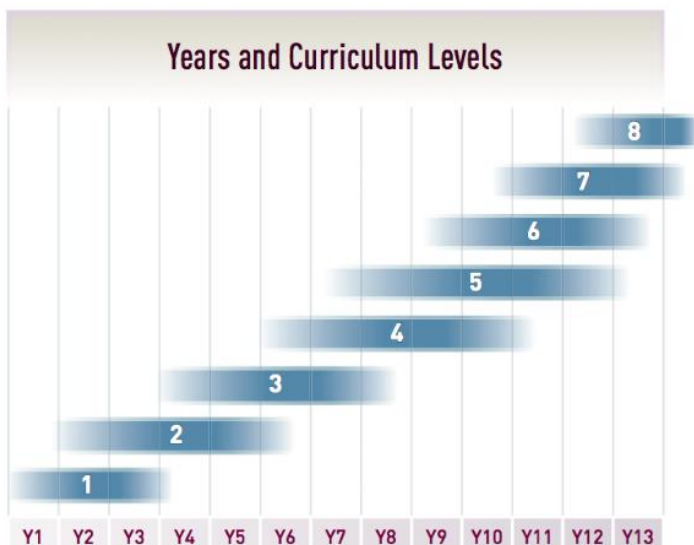
Micaela Brensell

Kirkwood Intermediate School

Pānui Term 4 2022

Targets for Board of Trustees

To identify the updated 2022 Target Group all ākonga were assessed using Preliminary OTJ data. The OTJ Curriculum Level for each student was determined using e-asTTle as the normed tool as well as in class observations and tasks.



| Assessment Levels Key | |
|-----------------------|--------------------|
| 1B | Level 1 Basic |
| 1P | Level 1 Proficient |
| 1A | Level 1 Advance |
| 2B | Level 2 Basic |
| 2P | Level 2 Proficient |
| 2A | Level 2 Advanced |
| 3B | Level 3 Basic |
| 3P | Level 3 Proficient |
| 3A | Level 3 Advanced |
| 4B | Level 4 Basic |
| 4P | Level 4 Proficient |
| 4A | Level 4 Advanced |
| 5B | Level 5 Basic |
| 5P | Level 5 Proficient |
| 5A | Level 5 Advanced |

Target Roopu

Target rangatahi are identified as students who are achieving below 3A at the beginning of Year 7 or below 4B at the beginning of Year 8 in either Pānui, Tuhituhi or Pāngarau. The aim is to move these students to 4B by the end of Year 7 and to 4P by the end of Year 8. The Pānui Target Roopu began the year with 14 rangatahi in Year 7 and 14 rangatahi in Year 8.

| Year 7 Target Rangatahi Progress Breakdown | | |
|--|--------------|------------|
| | Entry Year 7 | End Year 7 |
| Number below target | 14 | 13 |
| Percentage below target | 64% | 52% |
| Number above target | 8 | 12 |
| Percentage above target | 36% | 48% |
| Total Rangatahi | 22 | 25 |

| Year 8 Target Rangatahi Progress Breakdown | | |
|--|------------|------------|
| | End Year 7 | End Year 8 |
| Number below target | 14 | 10 |
| Percentage below target | 64% | 45% |
| Number above target | 8 | 12 |
| Percentage above target | 36% | 55% |
| Total Rangatahi | 22 | 22 |

Anonymised Target Student Data

| Year 7 Target Rōpu - Pānui/Reading - November 2022 | | | | |
|--|--------------------|-----------------|-----------------|-----------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 |
| F | Māori | Level 4B | Level 4P | Level 4A |
| F | Māori | | Level 3P | Level 3P |
| F | Cook Islands Māori | Level 3B | Level 3B | Level 4P |
| F | Other Pacific | Level 4B | Level 4B | Level 4P |
| F | Māori | Level 4B | Level 4B | Level 4B |
| F | Māori | Level 4P | Level 4P | Level 4P |
| F | Māori | Level 4B | Level 4B | Level 4B |
| F | Tongan | | Level 2A | Level 2A |
| F | Māori | Level 3P | Level 3P | Level 3A |
| F | Māori | Level 3A | Level 3A | Level 4B |
| F | Māori | Level 1A | Level 1P | Level 2B |
| F | Tongan | Level 3B | Level 3P | Level 3A |
| F | Māori | Level 2A | Level 2A | Level 3P |
| M | Māori | Level 2P | Level 2P | Level 3P |
| M | Samoa | Level 3P | Level 3A | Level 4B |
| M | Fijian | | Level 2B | Level 2P |
| M | Māori | Level 3P | Level 3P | Level 3A |
| M | Māori | Level 3A | Level 3A | Level 4A |
| M | Fijian | Level 5B | Level 4A | Level 4A |
| M | Māori | Level 3P | Level 3P | Level 3A |
| M | Māori | Level 2P | Level 3A | Level 4P |
| M | Samoa | Level 2P | Level 3B | Level 3A |
| M | Māori | Level 2P | Level 2P | Level 2A |
| M | Māori | Level 2P | Level 2P | Level 3B |
| M | Māori | Level 3P | Level 3P | Level 4B |

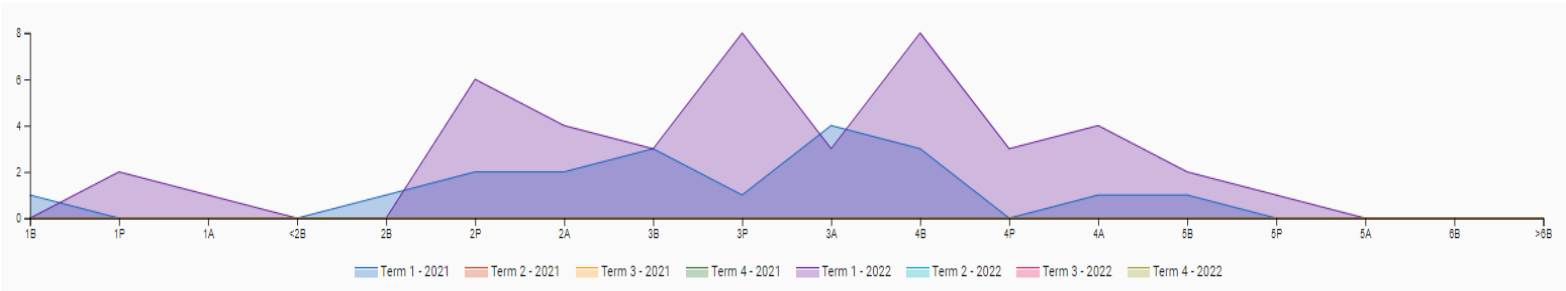
| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

| Year 8 Target Rōpu - Pānui/Reading - August 2022 | | | | | | |
|--|-----------|--------------|------------|------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 | Mid Year 8 | End Year 8 |
| F | Māori | Level 3A | Level 3A | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 4B | Level 4B | Level 4P | Level 4A | Level 4A |
| F | Māori | | | Level 3A | Level 4B | Level 4B |
| F | Māori | Level 5B | Level 4P | Level 4A | Level 5B | Level 5B |
| F | Māori | Level 4P | Level 4A | Level 5P | Level 5P | Level 5A |
| F | Māori | Level 2B | Level 2B | Level 2A | Level 2A | Level 2A |
| F | Māori | Level 2A | Level 3P | Level 3P | Level 3A | Level 3A |
| F | Māori | Level 3P | Level 3P | Level 3B | Level 3P | Level 4P |
| M | Māori | Level 3B | Level 3P | Level 3P | Level 3A | Level 4A |
| M | Māori | | | Level 1P | Level 1A | Level 1A |
| M | Māori | Level 4B | Level 4B | Level 4P | Level 4P | Level 4A |
| M | Māori | Level 1B | Level 1B | Level 1P | Level 2B | Level 2B |
| M | Samoan | | | Level 3B | Level 3B | Level 3B |
| M | Māori | Level 2A | Level 2A | Level 2A | Level 3B | Level 3P |
| M | Māori | Level 2A | Level 2A | Level 2P | Level 3B | Level 3B |
| M | Māori | | | Level 5P | Level 5P | Level 5P |
| M | Tongan | Level 2P | Level 2A | Level 3B | Level 4B | Level 4P |
| M | Māori | Level 3P | Level 3P | Level 4B | Level 4P | Level 4P |
| M | Māori | Level 3B | Level 3B | Level 3A | Level 3A | Level 4B |
| M | Māori | Level 4A | Level 4A | Level 5B | Level 5B | Level 5B |
| M | Tongan | | | Level 3P | Level 3A | Level 3P |
| M | Māori | Level 5B | Level 4A | Level 4A | Level 5B | Level 4A |

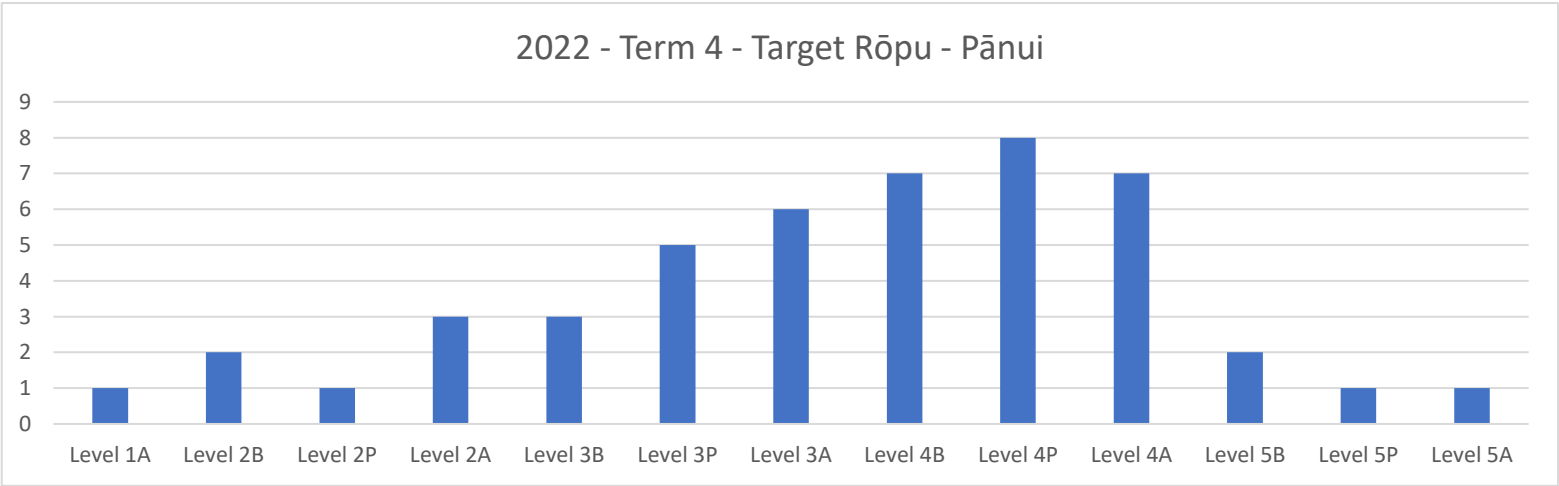
| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

Target Rōpu Progress Graphs 2022

2022 – Term 1 – Target Rōpu – Pānui



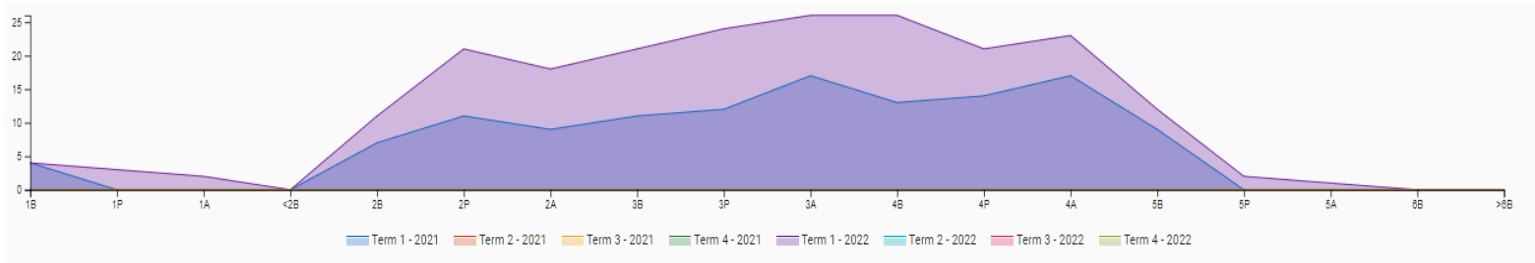
2022 - Term 4 - Target Rōpu - Pānui



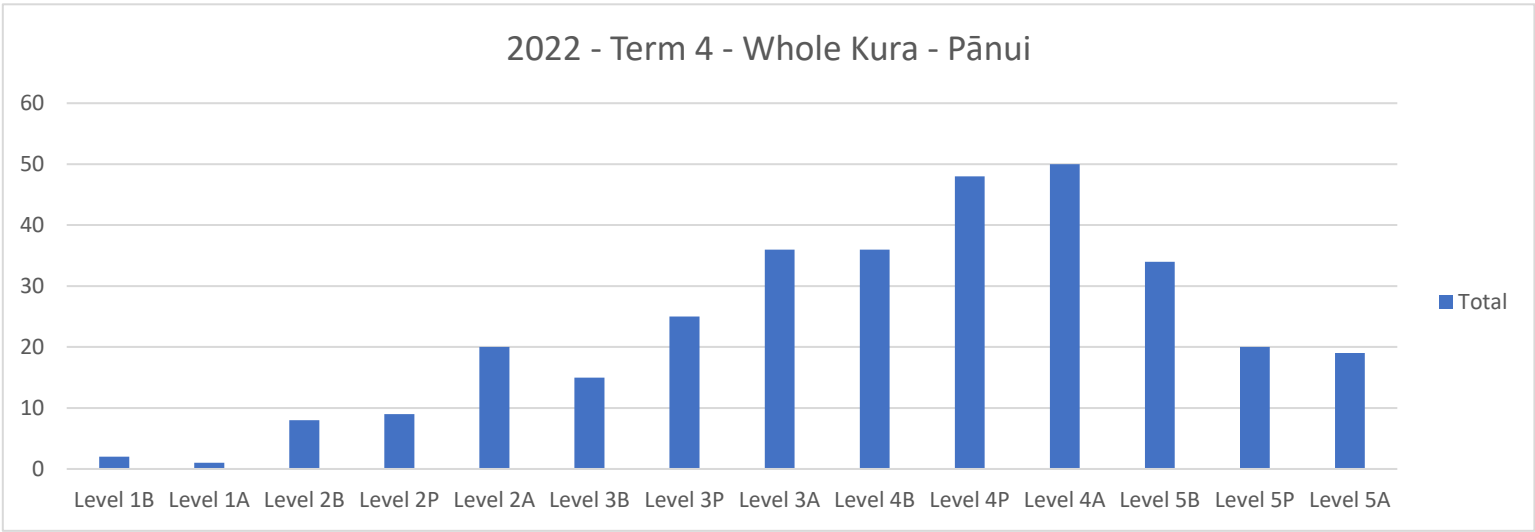
E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Whole Kura Progress Graphs 2022

2022 – Term 1 – Whole Kura – Pānui



2022 - Term 4 - Whole Kura - Pānui



E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Suggested Interventions for 2023:

- Teachers have a list of the Target Ākonga and will monitor their progress throughout the year to have a more accurate and clear idea of their individual achievement. In team meetings the needs of the Target Rōpū are to be discussed regularly.
- Teachers will use standardised assessment (e-asTTle), school wide assessment and in class observations to triangulate data for each ākonga and come up with overall teacher judgements.
- The English Curriculum Leader will continue to support teachers to have sound knowledge and teaching skills in Pānui.
- Kura wide assessment is to be revised throughout the year to ensure it provides consistent assessment information.
- Parents will be notified of their child's level in Pānui and informed of progress throughout the year. Formally, this will happen in the Term 2 and Term 4 reports.
- Ideally in 2023, we will run Extension Reading to Year 7 students as COVID allows. The Year 7 Rōpu were able to go ahead with extension in Term 4 of 2022.
- Ideally in 2023, we will run Extension Reading to Year 8 students as COVID allows.
- Extension Readers taken as part of the Kids Lit Team by our Librarian Sally Dobbs.
- We have a well-stocked Library and a very knowledgeable Librarian, Sally Dobbs. Teachers really value Sally and access to the library.
- We use Wordchain to support low ability readers. All target ākonga have been assigned a WordChain account. During the year, we purchased online accounts so students can access WordChain at home and at school.
- We also use the Lexia Programme to support teaching and learning for low ability and ESOL Ākonga.
- Over the past two years some staff participated in a University of Canterbury led Professional Development Inquiry into literacy learning called 'The Better Start' Programme. This programme has now been picked up by the MoE and is being implemented in primary schools. The programme focuses on explicit teaching of decoding. Those teachers involved in the study will continue to integrate this programme into their classes. The English Curriculum Leader will support this process. Staff who did not participate are being supported by those who did participate.
- In 2022 some staff participated in a University of Canterbury Microcredential 'Advancing Successful Literacy Achievement'. This programme runs in a similar way to 'The Better Start' Programme but is aimed at supporting learners who are in Year 7 and 8.
- Teams will continue to prioritise the purchase of novels relevant to Māori and Pasifika learners.

E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together



Tuhituhi

Target Report for the Board of Trustees



Whiringa-ā-rangi 2022

Micaela Brensell

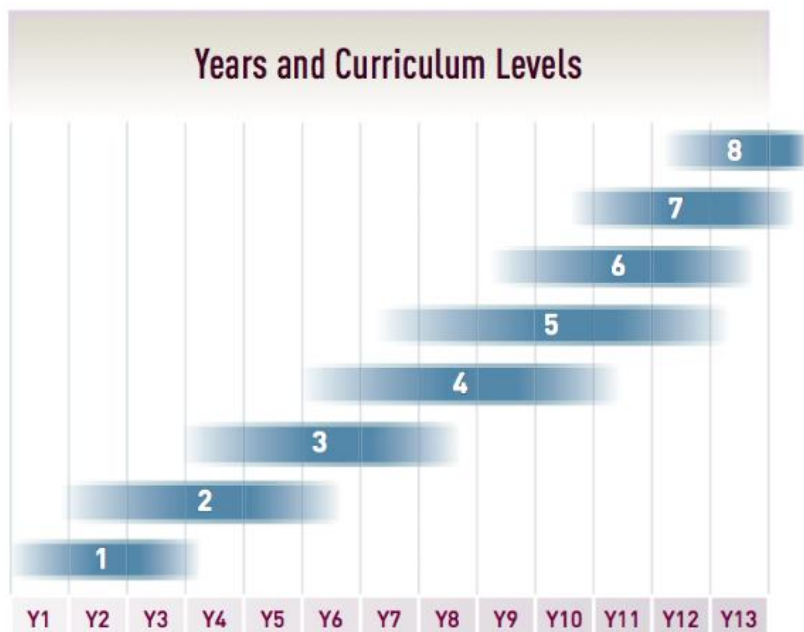
E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Kirkwood Intermediate School

Tuhituhi Term 4 2022

Targets for Board of Trustees

To identify the 2022 Target Roopu all rangatahi were assessed using Preliminary OTJ data. The OTJ Curriculum Level for each student was determined using e-asTTle as the normed tool as well as in class observations and tasks.



| Assessment Levels Key | |
|-----------------------|--------------------|
| 1B | Level 1 Basic |
| 1P | Level 1 Proficient |
| 1A | Level 1 Advance |
| 2B | Level 2 Basic |
| 2P | Level 2 Proficient |
| 2A | Level 2 Advanced |
| 3B | Level 3 Basic |
| 3P | Level 3 Proficient |
| 3A | Level 3 Advanced |
| 4B | Level 4 Basic |
| 4P | Level 4 Proficient |
| 4A | Level 4 Advanced |
| 5B | Level 5 Basic |
| 5P | Level 5 Proficient |
| 5A | Level 5 Advanced |

Target Roopu

Target rangatahi are identified as students who are achieving below 3A at the beginning of Year 7 or below 4B at the beginning of Year 8 in either Pānui, Tuhituhi or Pāngarau. The aim is to move these students to 4B by the end of Year 7 and to 4P by the end of Year 8. The Tuhituhi Target Roopu includes 14 rangatahi in Year 7 and 11 rangatahi in Year 8.

| Year 8 Target Rangatahi Progress Breakdown | | |
|--|------------|------------|
| | End Year 7 | End Year 8 |
| Number below target | 17 | 11 |
| Percentage below target | 74% | 48% |
| Number above target | 6 | 12 |
| Percentage above target | 26% | 52% |
| Total Rangatahi | 23 | 23 |

| Year 7 Target Rangatahi Progress Breakdown | | |
|--|--------------|------------|
| | Entry Year 7 | End Year 7 |
| Number below target | 18 | 14 |
| Percentage below target | 75% | 56% |
| Number above target | 6 | 11 |
| Percentage above target | 25% | 44% |
| Total Rangatahi | 24 | 25 |

E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Anonymised Target Student Data

| Year 8 Target Rōpu - Writing - August 2022 | | | | | | |
|--|---------------|--------------|------------|------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 | Mid Year 8 | End Year 8 |
| F | Māori | Level 3A | Level 3A | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 3P | Level 3P | Level 3A | Level 4P | Level 4A |
| F | Māori | | | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 4B | Level 4P | Level 5B | Level 5B | Level 5P |
| F | Māori | Level 4A | Level 4P | Level 5B | Level 5B | Level 5B |
| F | Māori | Level 2P | Level 2P | Level 2A | Level 2A | Level 2A |
| F | Māori | Level 3P | Level 3A | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 3B | Level 3B | Level 3P | Level 3A | Level 3A |
| F | Other Pacific | Level 3A | Level 3A | Level 4B | Level 4A | Level 5B |
| M | Māori | Level 3P | Level 3P | Level 3P | Level 3P | Level 3P |
| M | Māori | | | Level 1P | Level 1P | Level 1P |
| M | Māori | Level 3B | Level 3B | Level 3A | Level 4P | Level 4P |
| M | Māori | Level 2B | Level 2B | Level 2B | Level 2P | Level 2P |
| M | Samoan | | | Level 2P | Level 3B | Level 3B |
| M | Māori | Level 1B | Level 1B | Level 1P | Level 2B | Level 2P |
| M | Māori | Level 2B | Level 2B | Level 2A | Level 2B | Level 2A |
| M | Māori | | | Level 5B | Level 5B | Level 5B |
| M | Tongan | Level 2A | Level 2A | Level 3B | Level 4B | Level 4A |
| M | Māori | Level 2B | Level 2B | Level 2P | Level 2A | Level 3B |
| M | Māori | Level 2P | Level 3B | Level 3B | Level 3P | Level 3P |
| M | Māori | Level 3B | Level 3A | Level 4B | Level 4P | Level 4A |
| M | Tongan | | | Level 3P | Level 3A | Level 3A |
| M | Māori | Level 4P | Level 4B | Level 4P | Level 4A | Level 4A |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

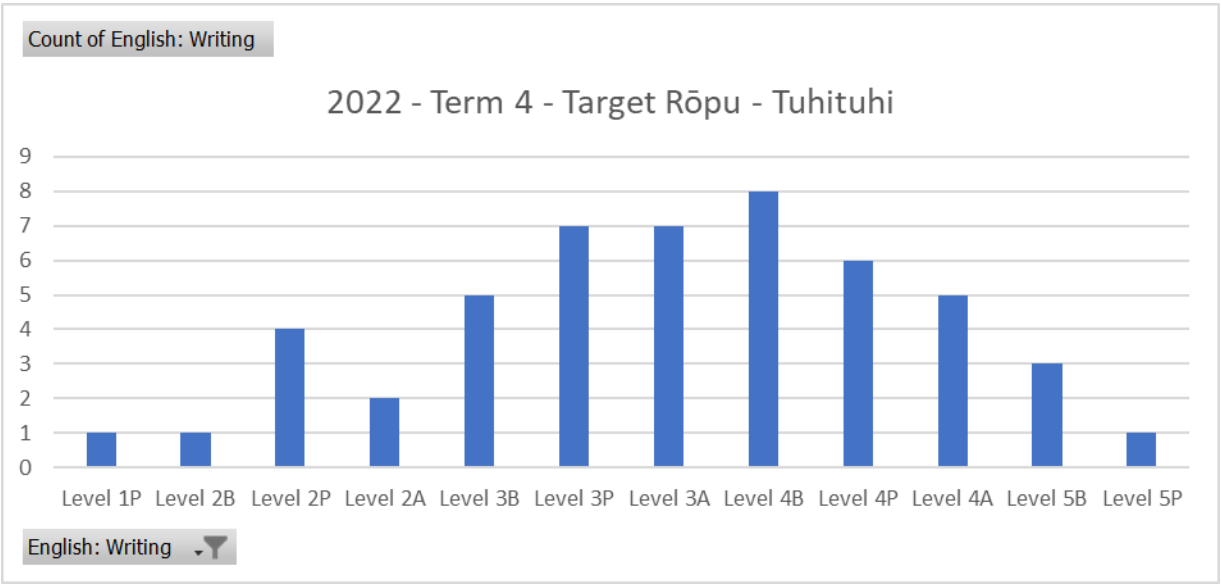
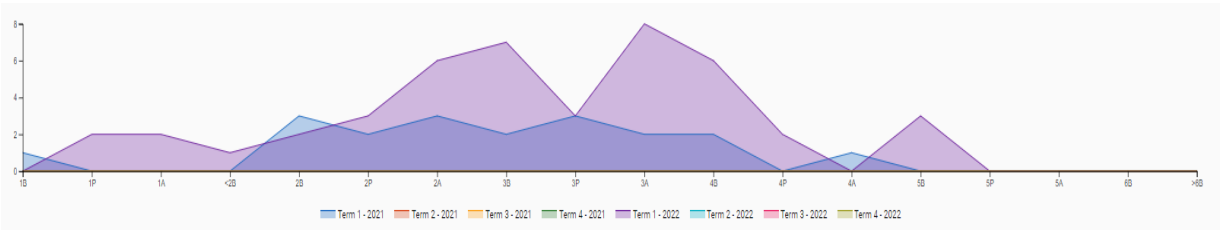
| Year 7 Target Rōpu - Writing - August 2022 | | | | |
|--|--------------------|-----------------|-----------------|-----------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 |
| F | Māori | Level 4P | Level 4A | Level 4A |
| F | Māori | | Level 3P | Level 3A |
| F | Cook Islands Māori | Level 3A | Level 3A | Level 4B |
| F | Other Pacific | | Level 3A | Level 4B |
| F | Māori | Level 3P | Level 3P | Level 3P |
| F | Māori | Level 3B | Level 4B | Level 4B |
| F | Māori | Level 2A | Level 2A | Level 3A |
| F | Tongan | Level 1A | Level 2A | Level 3B |
| F | Māori | Level 2A | Level 3B | Level 3A |
| F | Māori | Level 3B | Level 3B | Level 3P |
| F | Māori | Level 1A | Level 1A | Level 2B |
| F | Tongan | Level 2B | Level 3P | Level 3P |
| F | Māori | Level 3B | Level 3P | Level 4B |
| M | Māori | Level 2P | Level 2A | Level 3A |
| M | Samoaan | Level 3A | Level 3A | Level 3A |
| M | Fijian | Level 2A | Level 2B | Level 2P |
| M | Māori | Level 2A | Level 2A | Level 3B |
| M | Māori | Level 4B | Level 4B | Level 4B |
| M | Fijian | Level 3B | Level 3A | Level 4P |
| M | Māori | Level 3A | Level 3A | Level 4P |
| M | Māori | Level 3P | Level 3A | Level 4B |
| M | Samoaan | Level 3B | Level 3B | Level 4B |
| M | Māori | Level 2B | Level 2P | Level 2P |
| M | Māori | Level 4B | Level 3A | Level 4B |
| M | Māori | Level 2B | Level 2A | Level 3B |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

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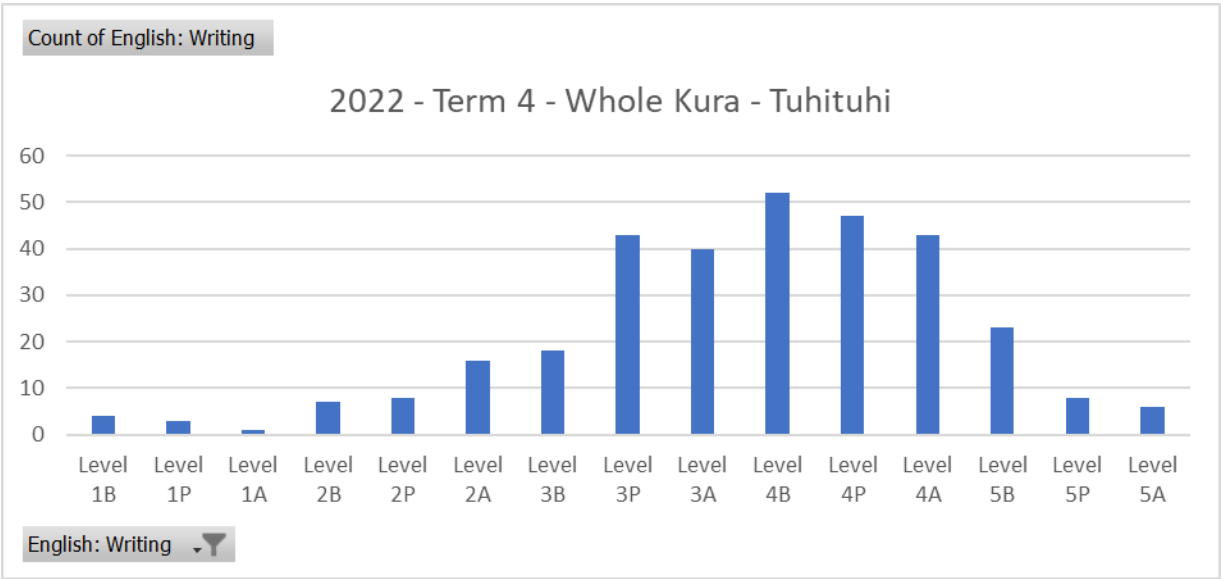
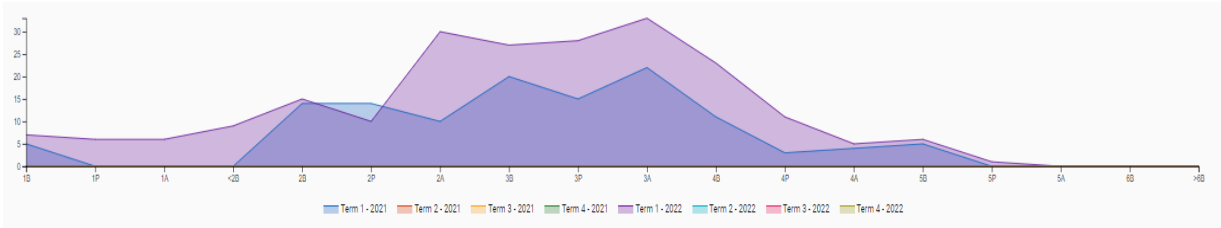
Target Roopu Progress Graphs 2022

2022 – Term 1 – Target Rōpu - Tuhituhi



E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Whole Kura Tuhituhi Term 1 2022 Graph



E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Suggested Interventions for 2023:

- Teachers have a list of the Target Ākonga and should monitor their progress throughout the year to have a more accurate and clear idea of their individual achievement. In team hui, the needs of the Target Rōpū are to be discussed regularly.
- Teachers will use appropriate standardised assessment (e-asTTle), observations, and tasks to triangulate data on their Ākonga and come up with overall teacher judgements.
- The Literacy Curriculum Leader will continue to support teachers to have sound knowledge and teaching skills in Tuhituhi.
- The Year 7 team should continue to move towards a thematic approach to teaching Writing. It has been successful and well received in the past couple of years. This will see teachers continue to integrate Writing across curriculum areas, across genre and in response to class interests. This aligns with the Level 4 curriculum AO that students will select the genre appropriate for their purpose and audience.
- Moderation should again occur once in Term 1 and once in Term 3 across the whole school using e-asTTle. This was a productive exercise this year and allowed us to discuss areas where we mark in a similar way and those where we differ. This has helped ensure that marking becomes more consistent between teachers and that teachers become confident in using the exemplars.
- Parents notified of their child's level in Tuhituhi and informed of progress throughout the year. Formally this will happen in the Term 2 and Term 4 reports.
- Extension opportunities in Tuhituhi will be offered to students, through learning activities such as the Future Problem-Solving programme, Kirkwood Writing Competition, Kirkwood Whaikorero Competition, Rotary Speech Competition, Christchurch Intermediate Speech Competition, and Kiwi Spelling Bee.
- The Wordlab Spelling Programme was introduced three years ago. Continued support will be provided to ensure teachers are confident with this programme.
- The Schonell Spelling Test was adopted by the school four years ago. This gives teachers a spelling age for students and gives them a suggested level for teaching the Wordlab Programme.
- Over the past two years some staff have participated in a University of Canterbury led Professional Development Inquiry into literacy learning called 'The Better Start' Programme. This programme has now been picked up by the MoE and is being implemented in primary schools. The programme focuses on explicit teaching of encoding. Those teachers involved in the study will continue to integrate this programme into their classes. The English Curriculum Leader should support this process. Once teachers are confident, they will be able to support the development of the programme in other classrooms. This programme works in well with the Wordlab programme. The staff who participated in this are supporting those who did not.

- In 2022 some staff participated in a University of Canterbury Microcredential 'Advancing Successful Literacy Achievement'. This programme runs in a similar way to 'The Better Start' Programme but is aimed at supporting our aged learners.
- We use Wordchain to support low ability readers. All target ākonga have been assigned a WordChain account. During the year, we purchased online accounts so students can access WordChain at home and at school.
- We will also use the Lexia Programme to support teaching and learning for low ability and ESOL Ākonga.



Māori and Pasifika

Target Report for the Board of Trustees



Whiringa-ā-rangi 2022

Tamara Toaolamai

E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Report for Kirkwood Intermediate Board of Trustees
2022 Term 4
Māori and Pasifika Student Achievement

The Aspirational Goal for 2022

To have all Māori and Pasifika Year 8 ākonga achieving at Level 4P and Year 7 ākonga achieving at level 4B in Reading, Writing and Mathematics by the end of the 2022 kura year.

How we are going to go about achieving this:

- The close monitoring of all Māori and Pasifika ākonga by classroom kaiako, Office Administration, support kaiako of Māori and Pasifika and Head of Māori & Pasifika.
- Communicating with Team Leaders and School Counsellor regarding Māori and Pasifika ākonga that may appear at a Pastoral Care level.
- Full and transparent tracking of ākonga achievement and the tailoring of teaching practice to fit the individual needs of our ākonga.
- Communicating within teaching team hui strategies being used to tautoko Māori & Pasifika students.
- Regular communication with parents and whānau via phone, email and face-to-face interactions.

Initiatives that have begun this year to support our Māori & Pasifika ākonga:

Based on information, recommendations and goals set in previous years, the following initiatives are planned this year to support our Māori & Pasifika ākonga.

- The Head of Māori & Pasifika contacted most whānau by phone and recorded any relevant information shared during these calls.
- A list of all our Māori & Pasifika ākonga was created and shared among staff to ensure teachers knew who their target students were. In addition, some strategies were also shared across teaching teams.
- The development and promotion of Te Kaupeka, our kapa haka roopu has continued. At present the roopu number is approximately 55 students. This is an inclusive, eclectic roopu with no expectation that 'identified' Māori ākonga must join. Matua Anton is once again, leading the roopu and continues to develop positive relationships with all ākonga through haka.
- Te Kaupeka was invited to perform at Westfield Riccarton as part of Te Reo Māori o te Wiki/Māori Language Week. This was a fantastic opportunity to get back to sharing the mahi of the roopu and Te Reo Māori. A small roopu also performed using rakau and waiata. In addition, students from the school created artworks that featured weaving to represent Matariki celebrations which were also on display at Westfield Riccarton. It is important that this relationship with Westfield Riccarton continues as we can connect with our local community and provide opportunities for our students.
- New Whānau Evening and Kirkwood Kid for a Day for students from other schools were merged and Te Kaupeka opened the morning with haka and several waiata. This was a fantastic way to start the session and incorporate Te Ao Māori.

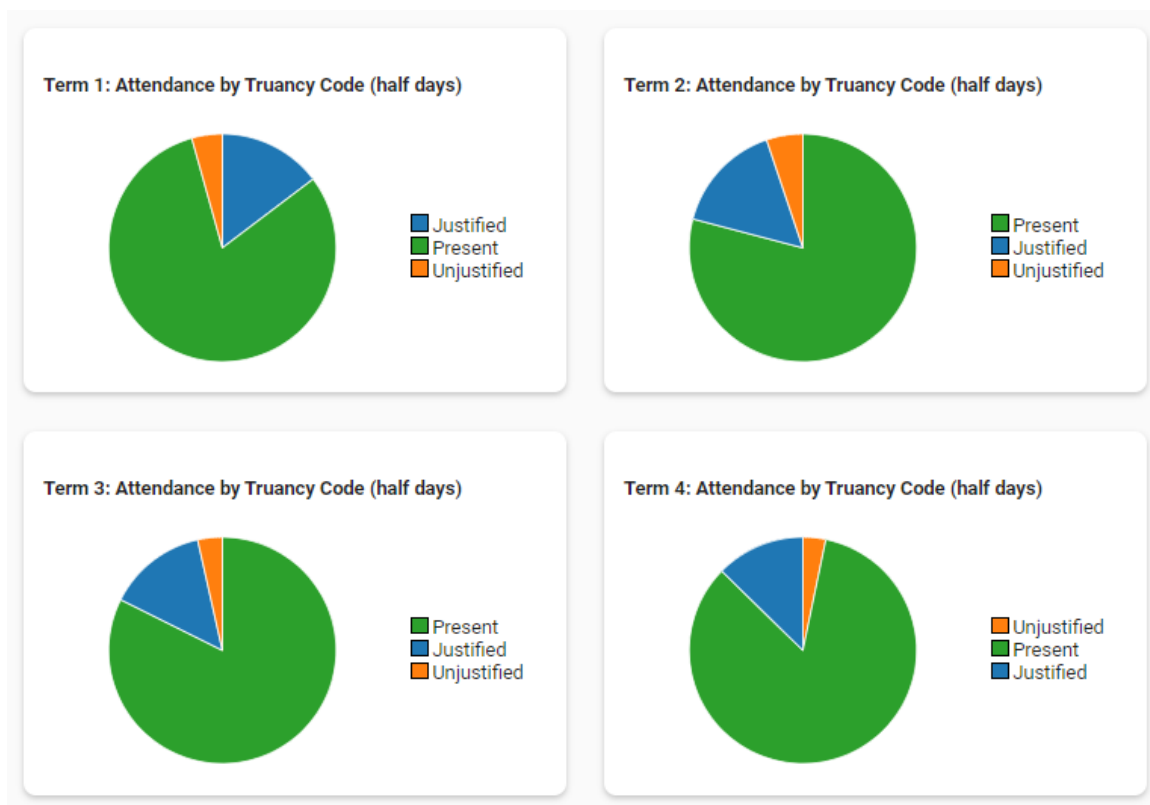
Suggested Interventions for 2023:

- Review the Ka Hikitia Vision, specifically the Objectives and Actions with attention to the how they feature here at our kura and what may be able to compliment PB4L.
- Continue to share classroom strategies being used to tautoko our Māori & Pasifika ākonga.
- Host a Whānau Hui early in Term One to re-establish connections and make new ones.
- Continue seeking opportunities to tautoko our students developing cultural awareness and connections as Māori & Pasifika students.

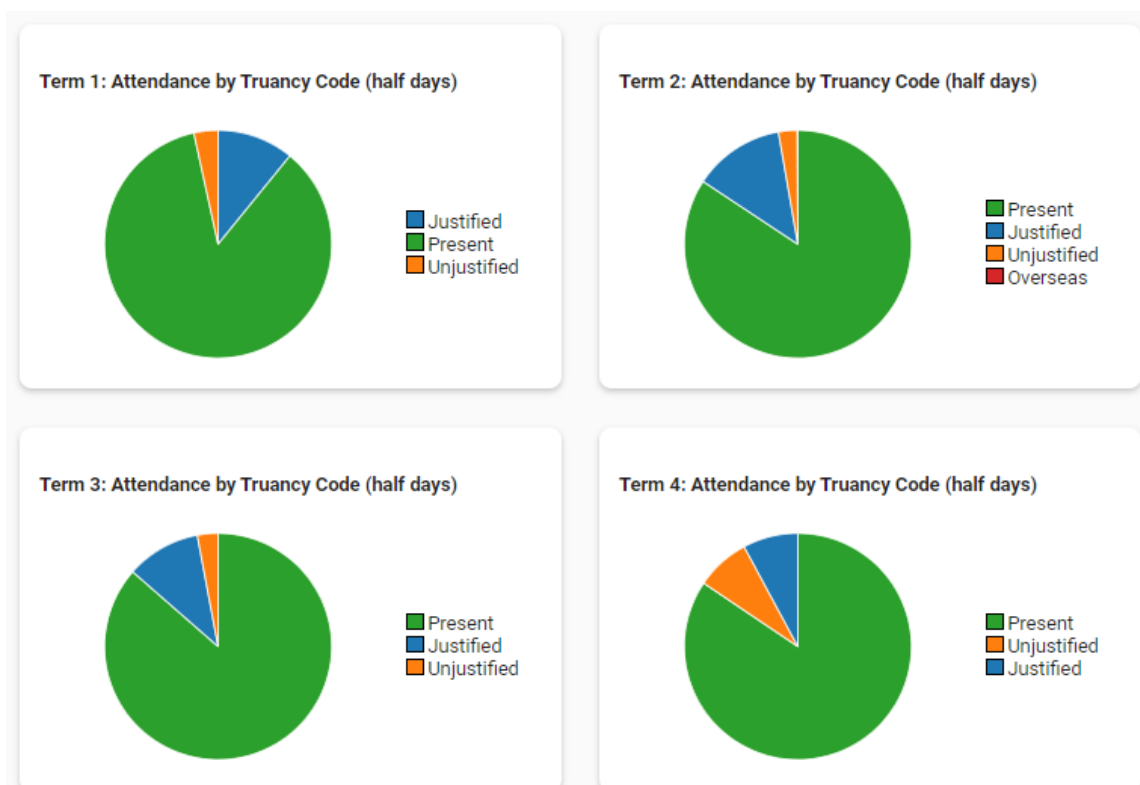
Attendance data comparison between Target Rōpu and Whole Kura

- Valid as of 10/11/2022

Target Rōpu



Whole Kura Group



Anonymised Target Ākonga Data for Pāngarau

| Year 8 Target Rōpu - Pāngarau - November 2022 | | | | | | |
|---|-----------|--------------|------------|------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 | Mid Year 8 | End Year 8 |
| F | Māori | Level 2A | Level 3B | Level 3P | Level 3A | Level 4B |
| F | Māori | Level 3P | Level 3P | Level 4B | Level 4B | Level 4P |
| F | Māori | | | Level 3P | Level 3A | Level 3A |
| F | Māori | Level 3P | Level 3P | Level 3A | Level 4B | Level 4B |
| F | Māori | Level 3P | Level 3A | Level 3A | Level 4A | Level 4A |
| F | Māori | Level 2B | Level 1B | Level 2B | Level 2B | Level 2B |
| F | Māori | Level 2B | Level 3B | Level 3P | Level 3P | Level 3A |
| F | Māori | Level 3P | Level 3P | Level 3P | Level 3P | Level 3P |
| M | Māori | Level 2A | Level 2A | Level 3B | Level 3B | Level 3B |
| M | Māori | | | Level 1P | Level 1P | Level 1P |
| M | Māori | Level 3B | Level 3B | Level 3B | Level 3A | Level 4B |
| M | Māori | Level 1B | Level 1B | Level 1P | Level 1A | Level 2B |
| M | Samoan | | | Level 2A | Level 2A | Level 2A |
| M | Māori | Level 2A | Level 2A | Level 3B | Level 3A | Level 4B |
| M | Māori | Level 3B | Level 3B | Level 2A | Level 2A | Level 3P |
| M | Māori | | | Level 5P | Level 5P | Level 5P |
| M | Tongan | Level 3P | Level 3B | Level 3A | Level 4B | Level 5B |
| M | Māori | Level 3B | Level 3B | Level 3A | Level 3A | Level 4B |
| M | Māori | Level 3B | Level 3B | Level 3P | Level 3A | Level 3A |
| M | Māori | Level 4P | Level 4P | Level 4A | Level 4A | Level 5B |
| M | Tongan | | | Level 3P | Level 3P | Level 3P |
| M | Māori | Level 5A | Level 5P | Level 5B | Level 5P | Level 5P |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

| Year 7 Target Rōpu - Pāngarau - November 2022 | | | | |
|---|--------------------|--------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 |
| F | Māori | Level 3P | Level 3A | Level 4P |
| F | Māori | | Level 2A | Level 3P |
| F | Cook Islands Māori | Level 3P | Level 3P | Level 3P |
| F | Other Pacific | | Level 3A | Level 4B |
| F | Māori | Level 3B | Level 3P | Level 3P |
| F | Māori | Level 2P | Level 2A | Level 3B |
| F | Māori | Level 3P | Level 3A | Level 4B |
| F | Tongan | Level 2B | Level 3B | Level 3B |
| F | Māori | Level 3P | Level 3P | Level 3A |
| F | Māori | Level 2A | Level 3B | Level 3P |
| F | Māori | Level 1A | Level 2B | Level 2B |
| F | Tongan | Level 3B | Level 3P | Level 3A |
| F | Māori | Level 3B | Level 3B | Level 3P |
| M | Māori | Level 3P | Level 3P | Level 3P |
| M | Samoan | Level 3A | Level 4B | Level 4A |
| M | Fijian | | Level 2P | Level 2P |
| M | Māori | Level 3A | Level 4B | Level 4B |
| M | Māori | Level 4P | Level 4P | Level 4A |
| M | Fijian | Level 4P | Level 4P | Level 5P |
| M | Māori | Level 3A | Level 3A | Level 4P |
| M | Māori | Level 3A | Level 4B | Level 4P |
| M | Samoan | Level 2A | Level 3B | Level 3P |
| M | Māori | Level 2B | Level 2B | Level 2P |
| M | Māori | Level 3P | Level 3P | Level 3A |
| M | Māori | Level 3A | Level 3A | Level 4B |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

Anonymised Target Ākonga Data for Pānui

| Year 8 Target Rōpu - Pānui/Reading - November 2022 | | | | | | |
|--|-----------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 | Mid Year 8 | End Year 8 |
| F | Māori | Level 3A | Level 3A | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 4B | Level 4B | Level 4P | Level 4A | Level 4A |
| F | Māori | | | Level 3A | Level 4B | Level 4B |
| F | Māori | Level 5B | Level 4P | Level 4A | Level 5B | Level 5B |
| F | Māori | Level 4P | Level 4A | Level 5P | Level 5P | Level 5A |
| F | Māori | Level 2B | Level 2B | Level 2A | Level 2A | Level 2A |
| F | Māori | Level 2A | Level 3P | Level 3P | Level 3A | Level 3A |
| F | Māori | Level 3P | Level 3P | Level 3B | Level 3P | Level 4P |
| M | Māori | Level 3B | Level 3P | Level 3P | Level 3A | Level 4A |
| M | Māori | | | Level 1P | Level 1A | Level 1A |
| M | Māori | Level 4B | Level 4B | Level 4P | Level 4P | Level 4A |
| M | Māori | Level 1B | Level 1B | Level 1P | Level 2B | Level 2B |
| M | Samoan | | | Level 3B | Level 3B | Level 3B |
| M | Māori | Level 2A | Level 2A | Level 2A | Level 3B | Level 3P |
| M | Māori | Level 2A | Level 2A | Level 2P | Level 3B | Level 3B |
| M | Māori | | | Level 5P | Level 5P | Level 5P |
| M | Tongan | Level 2P | Level 2A | Level 3B | Level 4B | Level 4P |
| M | Māori | Level 3P | Level 3P | Level 4B | Level 4P | Level 4P |
| M | Māori | Level 3B | Level 3B | Level 3A | Level 3A | Level 4B |
| M | Māori | Level 4A | Level 4A | Level 5B | Level 5B | Level 5B |
| M | Tongan | | | Level 3P | Level 3A | Level 3P |
| M | Māori | Level 5B | Level 4A | Level 4A | Level 5B | Level 4A |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

| Year 7 Target Rōpu - Pānui/Reading - November 2022 | | | | |
|--|--------------------|--------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 |
| F | Māori | Level 4B | Level 4P | Level 4A |
| F | Māori | | Level 3P | Level 3P |
| F | Cook Islands Māori | Level 3B | Level 3B | Level 4P |
| F | Other Pacific | Level 4B | Level 4B | Level 4P |
| F | Māori | Level 4B | Level 4B | Level 4B |
| F | Māori | Level 4P | Level 4P | Level 4P |
| F | Māori | Level 4B | Level 4B | Level 4B |
| F | Tongan | | Level 2A | Level 2A |
| F | Māori | Level 3P | Level 3P | Level 3A |
| F | Māori | Level 3A | Level 3A | Level 4B |
| F | Māori | Level 1A | Level 1P | Level 2B |
| F | Tongan | Level 3B | Level 3P | Level 3A |
| F | Māori | Level 2A | Level 2A | Level 3P |
| M | Māori | Level 2P | Level 2P | Level 3P |
| M | Samoa | Level 3P | Level 3A | Level 4B |
| M | Fijian | | Level 2B | Level 2P |
| M | Māori | Level 3P | Level 3P | Level 3A |
| M | Māori | Level 3A | Level 3A | Level 4A |
| M | Fijian | Level 5B | Level 4A | Level 4A |
| M | Māori | Level 3P | Level 3P | Level 3A |
| M | Māori | Level 2P | Level 3A | Level 4P |
| M | Samoa | Level 2P | Level 3B | Level 3A |
| M | Māori | Level 2P | Level 2P | Level 2A |
| M | Māori | Level 2P | Level 2P | Level 3B |
| M | Māori | Level 3P | Level 3P | Level 4B |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

Anonymised Target Ākonga Data for Tuhituhi

| Year 8 Target Rōpu - Writing - November 2022 | | | | | | |
|--|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 | Mid Year 8 | End Year 8 |
| F | Māori | Level 3A | Level 3A | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 3P | Level 3P | Level 3A | Level 4P | Level 4A |
| F | Māori | | | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 4B | Level 4P | Level 5B | Level 5B | Level 5P |
| F | Māori | Level 4A | Level 4P | Level 5B | Level 5B | Level 5B |
| F | Māori | Level 2P | Level 2P | Level 2A | Level 2A | Level 2A |
| F | Māori | Level 3P | Level 3A | Level 3A | Level 4B | Level 4P |
| F | Māori | Level 3B | Level 3B | Level 3P | Level 3A | Level 3A |
| F | Other Pacific | Level 3A | Level 3A | Level 4B | Level 4A | Level 5B |
| M | Māori | Level 3P | Level 3P | Level 3P | Level 3P | Level 3P |
| M | Māori | | | Level 1P | Level 1P | Level 1P |
| M | Māori | Level 3B | Level 3B | Level 3A | Level 4P | Level 4P |
| M | Māori | Level 2B | Level 2B | Level 2B | Level 2P | Level 2P |
| M | Samoan | | | Level 2P | Level 3B | Level 3B |
| M | Māori | Level 1B | Level 1B | Level 1P | Level 2B | Level 2P |
| M | Māori | Level 2B | Level 2B | Level 2A | Level 2B | Level 2A |
| M | Māori | | | Level 5B | Level 5B | Level 5B |
| M | Tongan | Level 2A | Level 2A | Level 3B | Level 4B | Level 4A |
| M | Māori | Level 2B | Level 2B | Level 2P | Level 2A | Level 3B |
| M | Māori | Level 2P | Level 3B | Level 3B | Level 3P | Level 3P |
| M | Māori | Level 3B | Level 3A | Level 4B | Level 4P | Level 4A |
| M | Tongan | | | Level 3P | Level 3A | Level 3A |
| M | Māori | Level 4P | Level 4B | Level 4P | Level 4A | Level 4A |

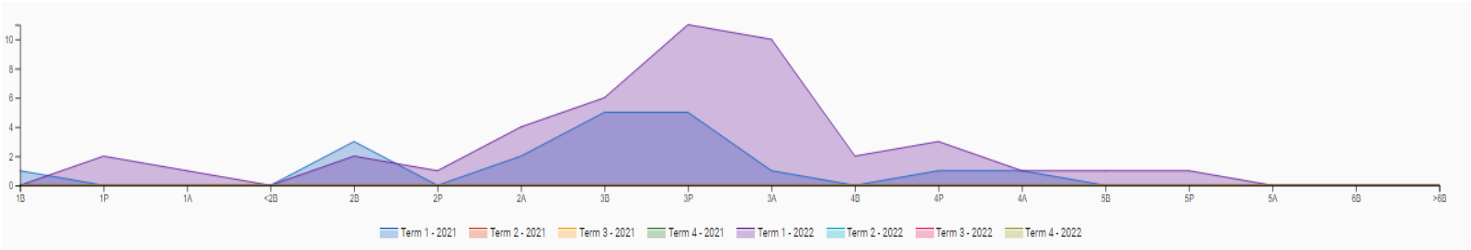
| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

| Year 7 Target Rōpu - Writing - November 2022 | | | | |
|--|--------------------|-----------------|-----------------|-----------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 |
| F | Māori | Level 4P | Level 4A | Level 4A |
| F | Māori | | Level 3P | Level 3A |
| F | Cook Islands Māori | Level 3A | Level 3A | Level 4B |
| F | Other Pacific | | Level 3A | Level 4B |
| F | Māori | Level 3P | Level 3P | Level 3P |
| F | Māori | Level 3B | Level 4B | Level 4B |
| F | Māori | Level 2A | Level 2A | Level 3A |
| F | Tongan | Level 1A | Level 2A | Level 3B |
| F | Māori | Level 2A | Level 3B | Level 3A |
| F | Māori | Level 3B | Level 3B | Level 3P |
| F | Māori | Level 1A | Level 1A | Level 2B |
| F | Tongan | Level 2B | Level 3P | Level 3P |
| F | Māori | Level 3B | Level 3P | Level 4B |
| M | Māori | Level 2P | Level 2A | Level 3A |
| M | Samoan | Level 3A | Level 3A | Level 3A |
| M | Fijian | Level 2A | Level 2B | Level 2P |
| M | Māori | Level 2A | Level 2A | Level 3B |
| M | Māori | Level 4B | Level 4B | Level 4B |
| M | Fijian | Level 3B | Level 3A | Level 4P |
| M | Māori | Level 3A | Level 3A | Level 4P |
| M | Māori | Level 3P | Level 3A | Level 4B |
| M | Samoan | Level 3B | Level 3B | Level 4B |
| M | Māori | Level 2B | Level 2P | Level 2P |
| M | Māori | Level 4B | Level 3A | Level 4B |
| M | Māori | Level 2B | Level 2A | Level 3B |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
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| | Decrease from previous mark given |
| Bold | Mark falls within target group |

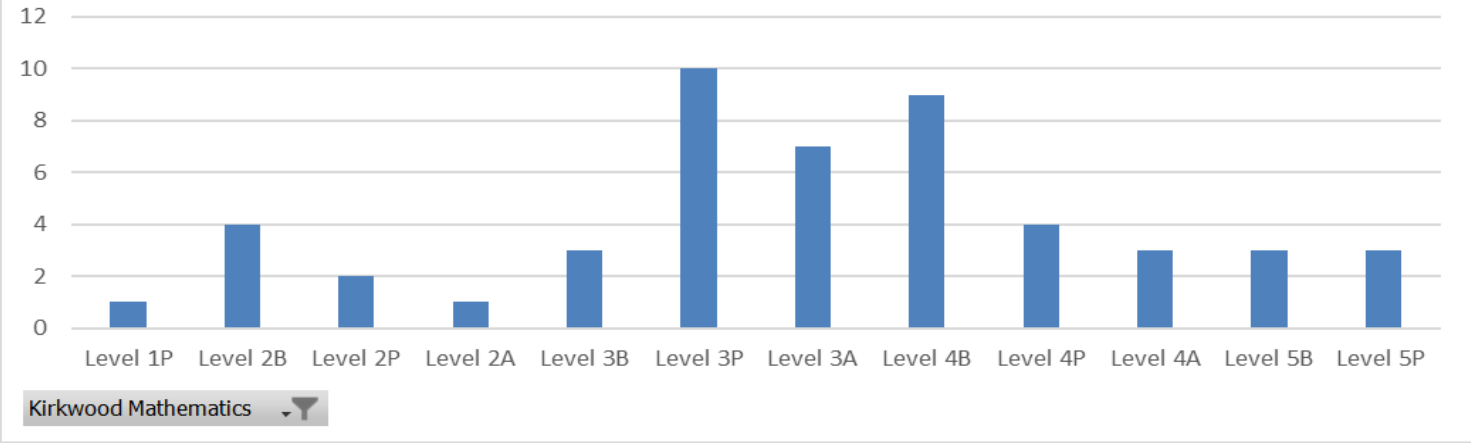
Target Rōpu Progress Graphs 2022

2022 – Term 1 – Target Rōpu - Pāngarau



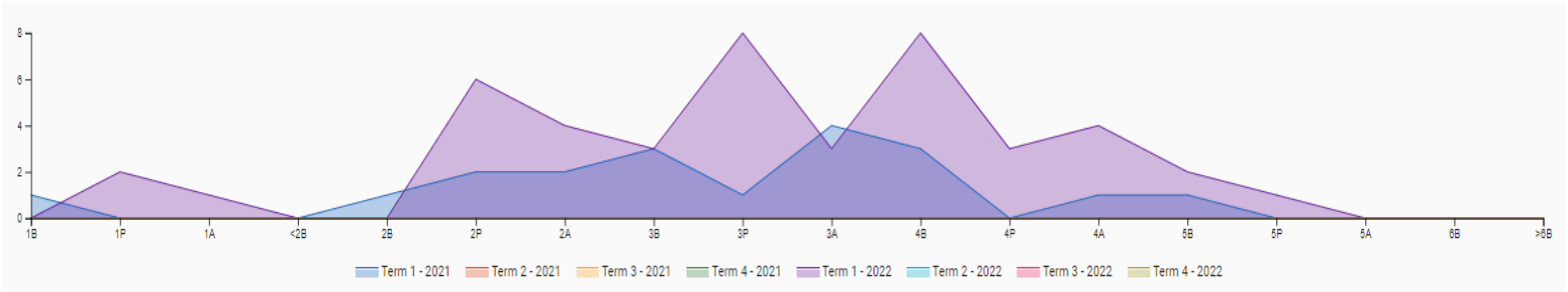
Count of Kirkwood Mathematics

2022 - Term 4 - Target Rōpu - Pāngarau

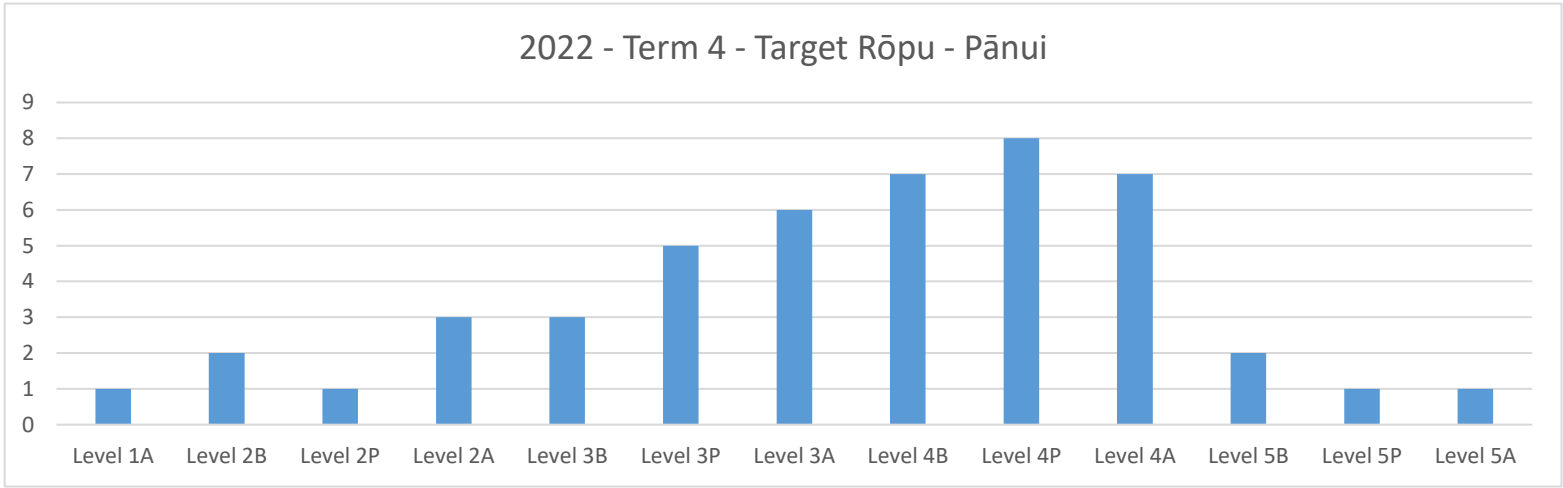


Target Rōpu Progress Graphs 2022

2022 – Term 1 – Target Rōpu – Pānui

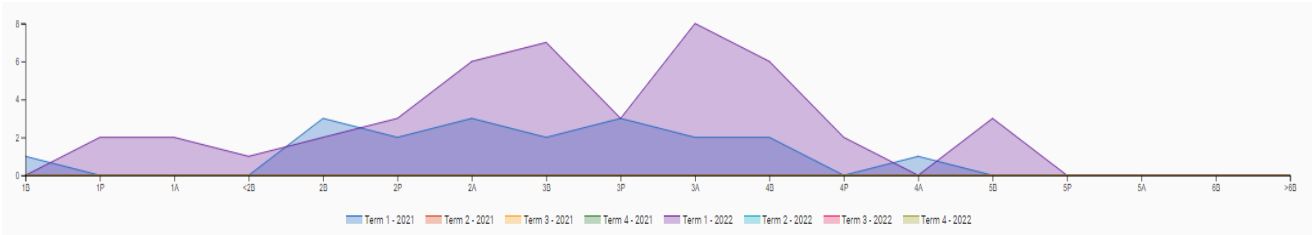


2022 - Term 4 - Target Rōpu - Pānui



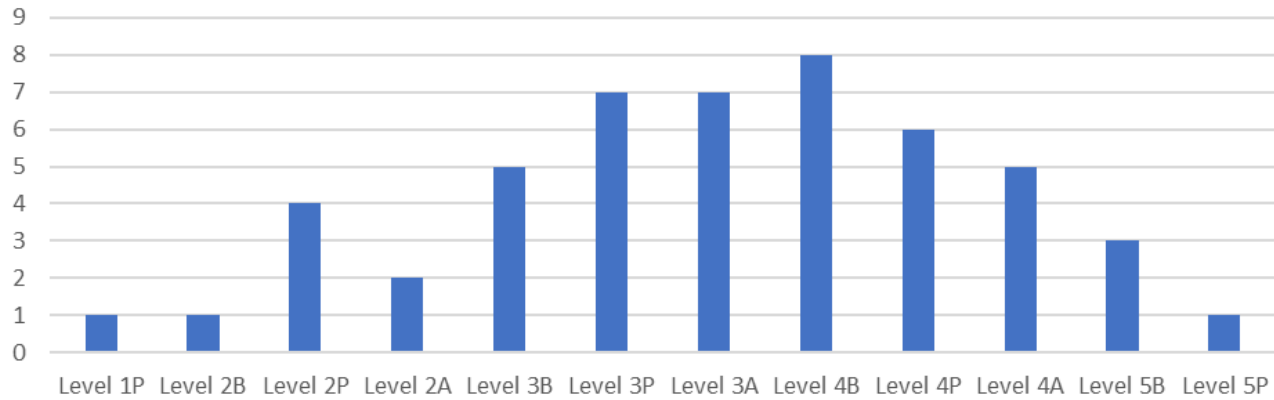
Target Roopu Progress Graphs 2022

2022 – Term 1 – Target Rōpu - Tuhituhi



Count of English: Writing

2022 - Term 4 - Target Rōpu - Tuhituhi



English: Writing



Pāngarau

Target Report for the Board of Trustees



Whiringa-ā-rangi 2022

Paul Williamson

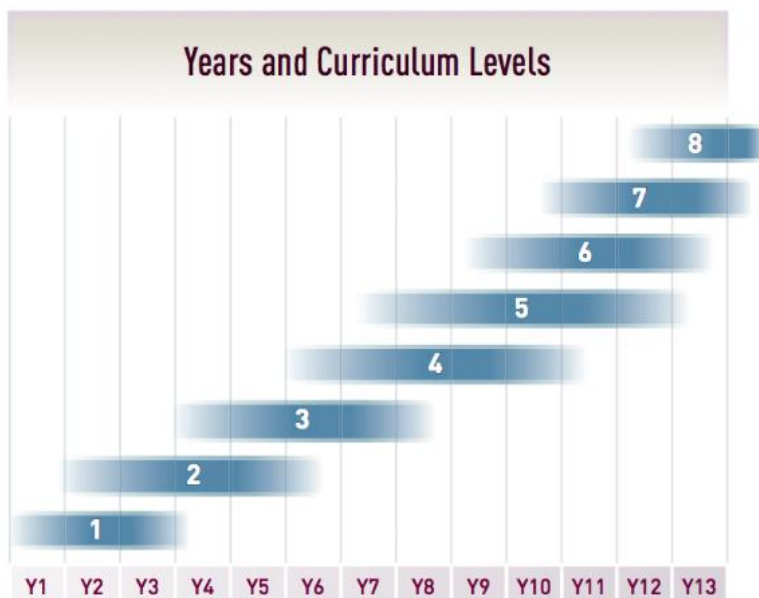
E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Kirkwood Intermediate School

Pāngarau Term 4 2022

Target Report for Board of Trustees

To identify the 2022 Target Roopu all students were assessed using Preliminary OTJ data. The OTJ Curriculum Level for each student was determined using e-asTTle as the normed tool as well as in class observations and tasks.



| Assessment Levels Key | |
|-----------------------|--------------------|
| 1B | Level 1 Basic |
| 1P | Level 1 Proficient |
| 1A | Level 1 Advance |
| 2B | Level 2 Basic |
| 2P | Level 2 Proficient |
| 2A | Level 2 Advanced |
| 3B | Level 3 Basic |
| 3P | Level 3 Proficient |
| 3A | Level 3 Advanced |
| 4B | Level 4 Basic |
| 4P | Level 4 Proficient |
| 4A | Level 4 Advanced |
| 5B | Level 5 Basic |
| 5P | Level 5 Proficient |
| 5A | Level 5 Advanced |

Target Roopu

Target rangatahi are identified as students who are achieving below 3A at the beginning of Year 7 or below 4B at the beginning of Year 8 in either Pānui, Tuhituhi or Pāngarau. The aim is to move these students to 4B by the end of Year 7 and to 4P by the end of Year 8. At the end of 2022, the Pāngarau Target Roopu includes 14 rangatahi in Year 7 and 11 rangatahi in Year 8.

| Year 8 Target Rangatahi Progress Breakdown | | |
|--|------------|------------|
| | End Year 7 | End Year 8 |
| Number below target | 18 | 11 |
| Percentage below target | 86% | 50% |
| Number above target | 3 | 11 |
| Percentage above target | 14% | 50% |
| Total Rangatahi | 21 | 22 |

| Year 7 Target Rangatahi Progress Breakdown | | |
|--|--------------|------------|
| | Entry Year 7 | End Year 7 |
| Number below target | 15 | 14 |
| Percentage below target | 68% | 56% |
| Number above target | 7 | 11 |
| Percentage above target | 32% | 44% |
| Total Rangatahi | 22 | 25 |

E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
 Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Anonymised Target Ākonga Data

| Year 8 Target Rōpu - Pāngarau - November 2022 | | | | | | |
|---|-----------|--------------|------------|------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 | Mid Year 8 | End Year 8 |
| F | Māori | Level 2A | Level 3B | Level 3P | Level 3A | Level 4B |
| F | Māori | Level 3P | Level 3P | Level 4B | Level 4B | Level 4P |
| F | Māori | | | Level 3P | Level 3A | Level 3A |
| F | Māori | Level 3P | Level 3P | Level 3A | Level 4B | Level 4B |
| F | Māori | Level 3P | Level 3A | Level 3A | Level 4A | Level 4A |
| F | Māori | Level 2B | Level 1B | Level 2B | Level 2B | Level 2B |
| F | Māori | Level 2B | Level 3B | Level 3P | Level 3P | Level 3A |
| F | Māori | Level 3P | Level 3P | Level 3P | Level 3P | Level 3P |
| M | Māori | Level 2A | Level 2A | Level 3B | Level 3B | Level 3B |
| M | Māori | | | Level 1P | Level 1P | Level 1P |
| M | Māori | Level 3B | Level 3B | Level 3B | Level 3A | Level 4B |
| M | Māori | Level 1B | Level 1B | Level 1P | Level 1A | Level 2B |
| M | Samoan | | | Level 2A | Level 2A | Level 2A |
| M | Māori | Level 2A | Level 2A | Level 3B | Level 3A | Level 4B |
| M | Māori | Level 3B | Level 3B | Level 2A | Level 2A | Level 3P |
| M | Māori | | | Level 5P | Level 5P | Level 5P |
| M | Tongan | Level 3P | Level 3B | Level 3A | Level 4B | Level 5B |
| M | Māori | Level 3B | Level 3B | Level 3A | Level 3A | Level 4B |
| M | Māori | Level 3B | Level 3B | Level 3P | Level 3A | Level 3A |
| M | Māori | Level 4P | Level 4P | Level 4A | Level 4A | Level 5B |
| M | Tongan | | | Level 3P | Level 3P | Level 3P |
| M | Māori | Level 5A | Level 5P | Level 5B | Level 5P | Level 5P |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

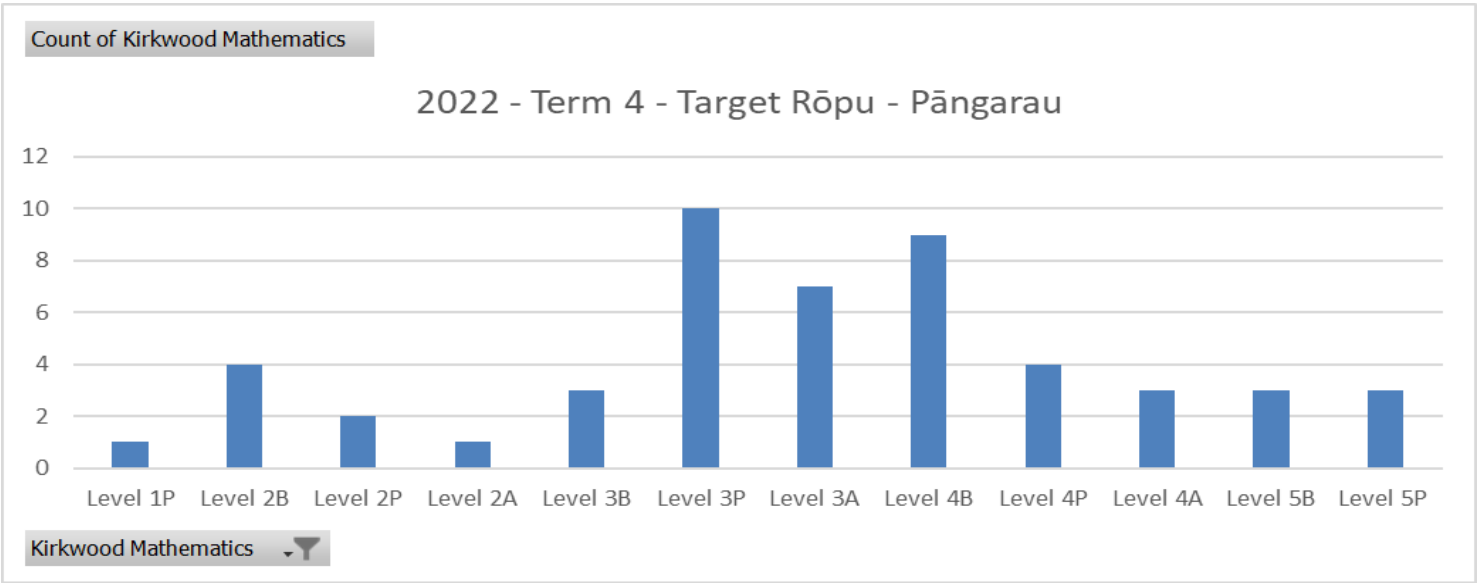
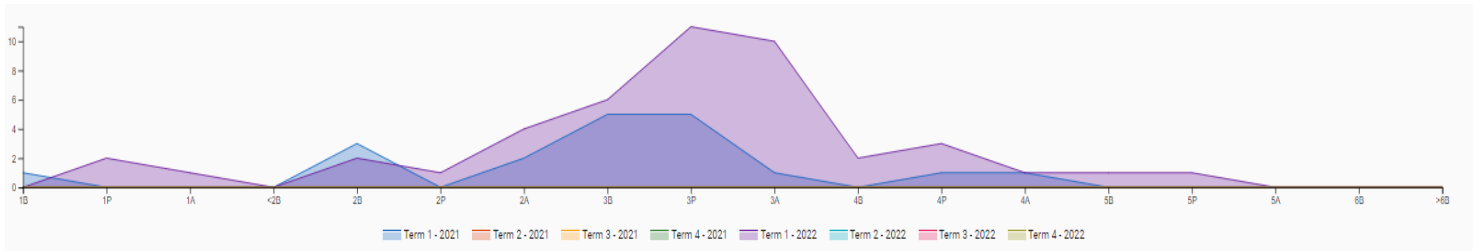
E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

| Year 7 Target Rōpu - Pāngarau - November 2022 | | | | |
|---|--------------------|--------------|------------|------------|
| Gender | Ethnicity | Entry Year 7 | Mid Year 7 | End Year 7 |
| F | Māori | Level 3P | Level 3A | Level 4P |
| F | Māori | | Level 2A | Level 3P |
| F | Cook Islands Māori | Level 3P | Level 3P | Level 3P |
| F | Other Pacific | | Level 3A | Level 4B |
| F | Māori | Level 3B | Level 3P | Level 3P |
| F | Māori | Level 2P | Level 2A | Level 3B |
| F | Māori | Level 3P | Level 3A | Level 4B |
| F | Tongan | Level 2B | Level 3B | Level 3B |
| F | Māori | Level 3P | Level 3P | Level 3A |
| F | Māori | Level 2A | Level 3B | Level 3P |
| F | Māori | Level 1A | Level 2B | Level 2B |
| F | Tongan | Level 3B | Level 3P | Level 3A |
| F | Māori | Level 3B | Level 3B | Level 3P |
| M | Māori | Level 3P | Level 3P | Level 3P |
| M | Samoaan | Level 3A | Level 4B | Level 4A |
| M | Fijian | | Level 2P | Level 2P |
| M | Māori | Level 3A | Level 4B | Level 4B |
| M | Māori | Level 4P | Level 4P | Level 4A |
| M | Fijian | Level 4P | Level 4P | Level 5P |
| M | Māori | Level 3A | Level 3A | Level 4P |
| M | Māori | Level 3A | Level 4B | Level 4P |
| M | Samoaan | Level 2A | Level 3B | Level 3P |
| M | Māori | Level 2B | Level 2B | Level 2P |
| M | Māori | Level 3P | Level 3P | Level 3A |
| M | Māori | Level 3A | Level 3A | Level 4B |

| Key for data tables | |
|---------------------|------------------------------------|
| No colour | First data entry for this student |
| | Same mark as previous |
| | Improvement on previous mark given |
| | Decrease from previous mark given |
| Bold | Mark falls within target group |

Target Rōpu Progress Graphs 2022

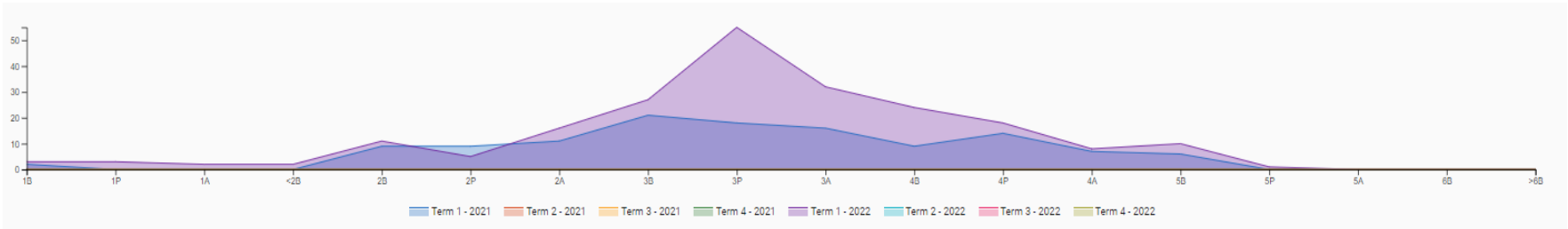
2022 – Term 1 – Target Rōpu - Pāngarau



E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
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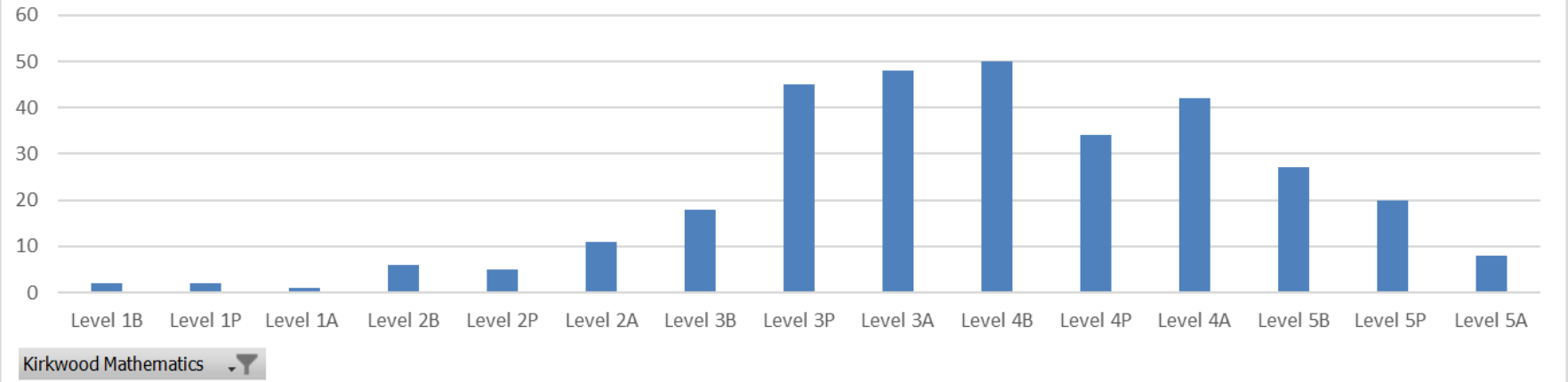
Whole Kura Progress Graphs 2022

2022 – Term 1 – Whole Kura - Pāngarau



Count of Kirkwood Mathematics

2022 - Term 4 - Whole Kura - Pāngarau



E tū kahikatea, hē whakapai ururoa, awhi mai awhi atu, tātou tātou e
Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Suggested Interventions for 2023:

- Students will experience level appropriate Mathematics activities in their ability group within their class.
- Teacher professional development will be offered for new or beginning teachers via their Tutor Teachers.
- Teachers to have the list of the target group students and monitor their progress throughout the year to have more accurate and clear idea of their individual achievement. In team meetings the needs of the Target Students to be discussed on a regular basis.
- Teachers will use the school wide assessment that the Curriculum Leader designed to have consistency in assessing which curriculum level students' have attained.
- Teachers will continue to integrate Mathematics into other areas of the curriculum to provide various practical problem-solving situations.
- Teachers will be encouraged to include weekly problem-solving challenges. Web page on the teacher drive has examples for teachers to access.
- Parents notified of their child's level in Mathematics. They will be informed of progress throughout the year via teacher contact, reports, and meet the teacher evenings.
- Inform the community about the resources on the NZ maths website and Maths Buddy website designed to assist their children learning maths at home. Maths Buddy in 2022 is an optional extra for parents to purchase. Individual teachers to promote this and also within teams.
- Further staff discussion will take place on the possible introduction of a N/A option on the Hero programme for students not partaking in the Otago Problem Solving Challenge. The OPSC is designed for the top 20% of students. In 2022 ten places per class have been budgeted for. Teachers are to enter their top ten students after the completion of set 5. Certificates for the high achievers will be presented in class.
- Resource allocation will be negotiated based upon the current needs of the identified Target students.

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Stand up Kahikatea, our roots intertwine, strengthening and supporting each other, we are strong together

Kiwi Sport Funding Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$4,164.17 (excluding GST).

The funding was spent on two community youth workers who organised lunchtime sessions to improve the students' sports skills and confidence to enable them to participate in organised sport.

The number of students that participated in organised sport was 300.

Report – Compliance with Employment Policies

Kirkwood Intermediate School operates an Equal Employment Opportunities Policy (EEO) that complies with the principle of being a good employer.

We ensure good and safe working conditions through adhering to our EEO and Health and Safety Policies, as well as holding regular meetings with staff. We ensure staff awareness and provide opportunities for staff discussion in regards to the EEO policy and programme.

Our Appointment Policy ensures we practise impartial selection of a suitably qualified person for appointment. Kirkwood Intermediate also actively enhances the abilities of individual employees through an extensive professional development offering which is available to all.

We recognise the aims and aspirations of Māori and their employment requirements by actively promoting engagement with whānau and ensuring the needs of individual staff are acknowledged as required. We promote our school values and Inclusion Policy as we aim for greater involvement of Māori in Education and also in recognising the employment requirements of women and those with disabilities.

The strong emphasis and awareness of this area is driven down from the Principal/Senior Management and ultimately it is reflected in all our policies as well as our school values.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KIRKWOOD INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor Kirkwood Intermediate School (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 19, 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 25 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 Statement of Responsibility, Members of the Board, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, but does not include the financial statements, and our auditor's report thereon.

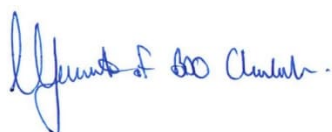
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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