

KARAMU HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 229

Principal: Mrs Dionne Thomas

School Address: 901 Windsor Avenue, Parkvale, Hastings 4122

School Postal Address: PO Box 346, Hastings 4156

School Phone: 06 878 7139

School Email: admin@karamu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
David de Lange	Chair Person	Elected	2022
Dionne Thomas	Principal ex Officio		
Jonathan Brookes	Parent Rep	Elected	2022
Jonathan Marks	Parent Rep	Elected	2022
Tanya Douglas	Parent Rep	Elected	2022
Nicholas Richards	Parent Rep	Elected	2022
Rebecca Love	Staff Rep	Elected	2022
Sarah Gunn	Staff Rep	Co-opted	2022
Rana Cetinturk	Student Rep	Co-opted	2021
Keelan Heesterman	Student Rep	Elected	2021
Daniel O'Connell	Student Rep	Elected	2022

Accountant / Service Provider:

Epplett & Co

KARAMU HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Karamu High School

Statement of Responsibility

For the year ended 31 December 2021

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

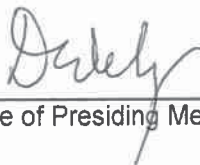
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Mr David de Lange

Full Name of Presiding Member



Signature of Presiding Member

30 May 2022

Date:

Mrs Dionne Thomas

Full Name of Principal



Signature of Principal

30 May 2022

Date:

Karamu High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	1	9,288,122	9,142,008	9,303,876
Locally Raised Funds	2	491,972	406,375	405,093
Interest Income		3,726	1,000	7,613
Other Revenue		-	-	40,709
		<u>9,783,820</u>	<u>9,549,383</u>	<u>9,757,291</u>
Expenses				
Locally Raised Funds	2	416,043	402,924	403,115
Learning Resources	3	6,817,967	6,751,393	6,289,771
Administration	4	546,086	562,577	513,476
Finance		8,506	-	11,253
Property	5	1,560,728	1,611,001	1,908,200
Depreciation	10	247,760	250,000	253,954
Loss on Disposal of Property, Plant and Equipment		33,736	-	19,185
		<u>9,630,826</u>	<u>9,577,895</u>	<u>9,398,954</u>
Net Surplus / (Deficit) for the year		152,994	(28,512)	358,337
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>152,994</u></u>	<u><u>(28,512)</u></u>	<u><u>358,337</u></u>

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

Karamu High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,378,035	2,378,035	1,999,738
Total comprehensive revenue and expense for the year		152,994	(28,512)	358,337
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		38,128	-	19,960
Equity at 31 December		2,569,157	2,349,523	2,378,035
Retained Earnings		2,569,157	2,349,523	2,378,035
Reserves		-	-	-
Equity at 31 December		2,569,157	2,349,523	2,378,035

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.

Karamu High School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	6	1,186,104	1,183,500	993,184
Accounts Receivable	7	484,975	451,000	441,802
GST Receivable		31,637	30,000	29,123
Prepayments		18,202	18,000	17,523
Inventories	8	154,353	154,500	123,941
Investments	9	345,062	245,000	-
		<u>2,220,333</u>	<u>2,082,000</u>	<u>1,605,573</u>
Current Liabilities				
Accounts Payable	11	778,612	779,426	592,560
Revenue Received in Advance	12	83,524	87,447	104,487
Provision for Cyclical Maintenance	13	15,000	30,000	13,846
Finance Lease Liability	14	55,215	65,000	58,163
Funds held for Capital Works Projects	15	132,687	156,200	(9,148)
		<u>1,065,038</u>	<u>1,118,073</u>	<u>759,908</u>
Working Capital Surplus/(Deficit)		1,155,295	963,927	845,665
Non-current Assets				
Property, Plant and Equipment	10	1,575,596	1,575,596	1,705,792
		<u>1,575,596</u>	<u>1,575,596</u>	<u>1,705,792</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	134,279	150,000	104,592
Finance Lease Liability		27,455	40,000	68,830
		<u>161,734</u>	<u>190,000</u>	<u>173,422</u>
Net Assets		<u><u>2,569,157</u></u>	<u><u>2,349,523</u></u>	<u><u>2,378,035</u></u>
Equity		<u><u>2,569,157</u></u>	<u><u>2,349,523</u></u>	<u><u>2,378,035</u></u>

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

Karamu High School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		2,376,439	2,588,661	2,420,594
Locally Raised Funds		471,993	430,363	511,045
Overseas Trips		-	-	(59,471)
Goods and Services Tax (net)		(2,514)	(20,933)	(20,056)
Payments to Employees		(1,083,339)	(955,409)	(1,023,531)
Payments to Suppliers		(1,203,157)	(1,307,827)	(1,286,456)
Interest Paid		(8,506)	-	(11,253)
Interest Received		3,726	1,494	7,380
Net cash from/(to) Operating Activities		554,642	736,349	538,252
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(136,386)	(106)	(156,261)
Purchase of Investments		(345,062)	(245,000)	
Net cash from/(to) Investing Activities		(481,448)	(245,106)	(156,261)
Cash flows from Financing Activities				
Furniture and Equipment Grant		38,128	-	
Finance Lease Payments		(60,237)	(87,155)	(49,248)
Funds Administered on Behalf of Third Parties		141,835	(103,599)	(268,947)
Net cash from/(to) Financing Activities		119,726	(190,754)	(318,195)
Net increase/(decrease) in cash and cash equivalents		192,920	300,489	63,796
Cash and cash equivalents at the beginning of the year	6	993,184	929,388	929,388
Cash and cash equivalents at the end of the year	6	1,186,104	1,229,877	993,184

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.

Karamu High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Karamu High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 1.

c) Revenue Recognition

Government Grants

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

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

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

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

1. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	2,042,103	2,062,825	2,038,999
Teachers' Salaries Grants	5,770,764	5,770,764	5,399,822
Use of Land and Buildings Grants	1,140,919	1,140,919	1,483,460
Other MoE Grants	190,223	30,100	283,076
Resource Teachers Learning and Behaviour Grants	101,050	97,400	56,899
Transport grants	-	-	-
Other Government Grants	43,063	40,000	41,620
	<u>9,288,122</u>	<u>9,142,008</u>	<u>9,303,876</u>

The school has opted in to the donations scheme for this year. Total amount received was \$136,200.

2. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	30,497	15,000	21,972
Fees for Extra Curricular Activities	105,618	87,000	91,491
Trading	295,115	304,375	274,542
Fundraising & Community Grants	38,501	-	-
Other Revenue	22,241	-	17,088
	<u>491,972</u>	<u>406,375</u>	<u>405,093</u>
Expenses			
Extra Curricular Activities Costs	151,185	133,134	145,029
Trading	264,858	269,790	258,086
	<u>416,043</u>	<u>402,924</u>	<u>403,115</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>75,929</u>	<u>3,451</u>	<u>1,978</u>

3. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	364,825	348,704	294,615
Equipment Repairs	2,448	4,000	15,428
Information and Communication Technology	(11,407)	38,000	(5,016)
Library Resources	10,041	5,678	10,262
Employee Benefits - Salaries	6,403,626	6,309,858	5,951,860
Staff Development	48,434	45,153	22,622
	<u>6,817,967</u>	<u>6,751,393</u>	<u>6,289,771</u>

4. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	11,565	9,000	7,465
Board Fees	4,105	5,000	4,380
Board Expenses	9,070	6,000	7,137
Communication	10,430	11,000	11,290
Consumables	15,169	14,437	11,917
Other	66,606	107,750	63,827
Employee Benefits - Salaries	377,013	346,190	354,330
Insurance	16,696	19,000	16,473
Service Providers, Contractors and Consultancy	35,432	44,200	36,657
	<u>546,086</u>	<u>562,577</u>	<u>513,476</u>

5. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	23,646	26,500	25,535
Consultancy and Contract Services	125,518	126,000	125,172
Cyclical Maintenance Provision	20,000	30,000	20,000
Grounds	21,288	22,000	18,922
Heat, Light and Water	63,486	85,000	59,700
Rates	4,295	4,000	2,221
Repairs and Maintenance	55,490	67,000	74,964
Use of Land and Buildings	1,140,919	1,140,919	1,483,460
Security	6,720	7,000	5,036
Employee Benefits - Salaries	99,366	102,582	93,190
	<u>1,560,728</u>	<u>1,611,001</u>	<u>1,908,200</u>

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

6. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,081,497	1,078,900	622,368
Short-term Bank Deposits	104,607	104,600	370,816
Cash and cash equivalents for Statement of Cash Flows	<u>1,186,104</u>	<u>1,183,500</u>	<u>993,184</u>

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

Of the \$1,186,104 Cash and Cash Equivalents, \$133,937 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

7. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	3,947	-	4,931
Interest Receivable	937	1,000	1,727
Teacher Salaries Grant Receivable	480,091	450,000	435,144
	<u>484,975</u>	<u>451,000</u>	<u>441,802</u>
Receivables from Exchange Transactions	4,884	1,000	6,658
Receivables from Non-Exchange Transactions	480,091	450,000	435,144
	<u>484,975</u>	<u>451,000</u>	<u>441,802</u>

8. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	152,936	153,000	123,005
Canteen	1,417	1,500	936
	<u>154,353</u>	<u>154,500</u>	<u>123,941</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	345,062	245,000	-
Total Investments	<u>345,062</u>	<u>245,000</u>	<u>-</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	653,930	1,650	(1,650)		(18,665)	635,265
Furniture and Equipment	435,408	61,461	(2,250)		(79,718)	414,901
Information and Communication Technology	383,395	69,957	-	(33,736)	(69,775)	349,841
Motor Vehicles	58,349				(11,189)	47,160
Leased Assets	111,223	15,915			(60,059)	67,079
Library Resources	63,487	6,217			(8,354)	61,350
Balance at 31 December 2021	<u>1,705,792</u>	<u>155,200</u>	<u>(3,900)</u>	<u>(33,736)</u>	<u>(247,760)</u>	<u>1,575,596</u>

The net carrying value of equipment held under a finance lease is \$67,079 (2020: \$111,223)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	914,619	(279,354)	635,265	914,619	(260,689)	653,930
Furniture and Equipment	1,562,503	(1,147,603)	414,900	1,504,023	(1,068,615)	435,408
Information and Communication T€	759,184	(409,342)	349,842	810,652	(427,257)	383,395
Motor Vehicles	156,067	(108,907)	47,160	156,067	(97,718)	58,349
Textbooks	-	-	-	-	-	-
Leased Assets	242,487	(175,409)	67,078	226,573	(115,350)	111,223
Library Resources	357,866	(296,515)	61,351	351,648	(288,161)	63,487
Balance at 31 December	3,992,726	(2,417,130)	1,575,596	3,963,582	(2,257,790)	1,705,792

11. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	181,292	181,670	68,785
Accruals	5,656	5,656	2,960
Employee Entitlements - Salaries	561,343	561,400	498,827
Employee Entitlements - Leave Accrual	30,321	30,700	21,988
	778,612	779,426	592,560
Payables for Exchange Transactions	778,612	779,426	592,560
	778,612	779,426	592,560

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	83,524	87,447	104,487
	83,524	87,447	104,487

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	118,438	118,438	129,749
Increase/ (decrease) to the Provision During the Year	63,114	30,000	20,000
Use of the Provision During the Year	(32,273)	31,562	(31,311)
Provision at the End of the Year	<u>149,279</u>	<u>180,000</u>	<u>118,438</u>
Cyclical Maintenance - Current	15,000	30,000	13,846
Cyclical Maintenance - Term	134,279	150,000	104,592
	<u>149,279</u>	<u>180,000</u>	<u>118,438</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	60,099	55,200	66,108
Later than One Year and no Later than Five Years	29,074	27,500	73,610
Later than Five Years			
Less interest Portion	(6,503)		(12,725)
	<u>82,670</u>	<u>82,700</u>	<u>126,993</u>
Represented by			
Finance lease liability - Current	55,215	55,200	58,163
Finance lease liability - Term	27,455	27,500	68,830
	<u>82,670</u>	<u>82,700</u>	<u>126,993</u>

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Recladding Tech 2 & 3	(19,827)	37,010	(17,183)		(0)
Block E QLE Upgrade	23,593	601,927	(491,583)		133,937
Hall Toilet Upgrade	(11,976)	24,929	(12,953)		(0)
Lighting Fixture Replacement	(938)	938			-
Special Needs Modifications			(1,250)		(1,250)
Totals	<u>(9,148)</u>	<u>664,804</u>	<u>(522,969)</u>	-	<u>132,687</u>
Represented by:					
Funds Held on Behalf of the Ministry of Education					133,937
Funds Due from the Ministry of Education					(1,250)
					<u>132,687</u>

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Recladding Tech 2 & 3	166,659		(204,811)	18,325	(19,827)
Block E QLE Upgrade		40,000	(16,407)		23,593
Hall Toilet Upgrade	93,140		(105,116)		(11,976)
Lighting Fixture Replacement			(938)		(938)
Totals	<u>259,799</u>	<u>40,000</u>	<u>(327,272)</u>	<u>18,325</u>	<u>(9,148)</u>

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.

	2021 Actual	2020 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,105	4,380
<i>Leadership Team</i>		
Remuneration	555,552	546,345
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>559,657</u>	<u>550,725</u>

There are 8 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. The Board also has Finance (**2 members**) and Property (**3 members**) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits		-

Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100-110	10	8
110-120	2	1
120-130	3	2
	<u>15.00</u>	<u>11.00</u>

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021	2020
	Actual	Actual
Total	\$0	-
Number of People	0	-

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$641,927 contract for Block E QLE Upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$641,927 has been received of which \$507,990 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$23,593)

21. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	1,186,104	1,183,500	993,184
Receivables	484,975	451,000	441,802
Investments - Term Deposits	345,062	245,000	-
Total Financial assets measured at amortised cost	<u>2,016,141</u>	<u>1,879,500</u>	<u>1,434,986</u>

Financial liabilities measured at amortised cost

Payables	778,612	779,426	592,560
Finance Leases	82,670	105,000	126,993
Total Financial Liabilities Measured at Amortised Cost	<u>861,282</u>	<u>884,426</u>	<u>719,553</u>

22. Events After Balance Date

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

23. Comparatives

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

KARAMU HIGH SCHOOL



STATEMENT of VARIANCE on *2021 Annual Targets*

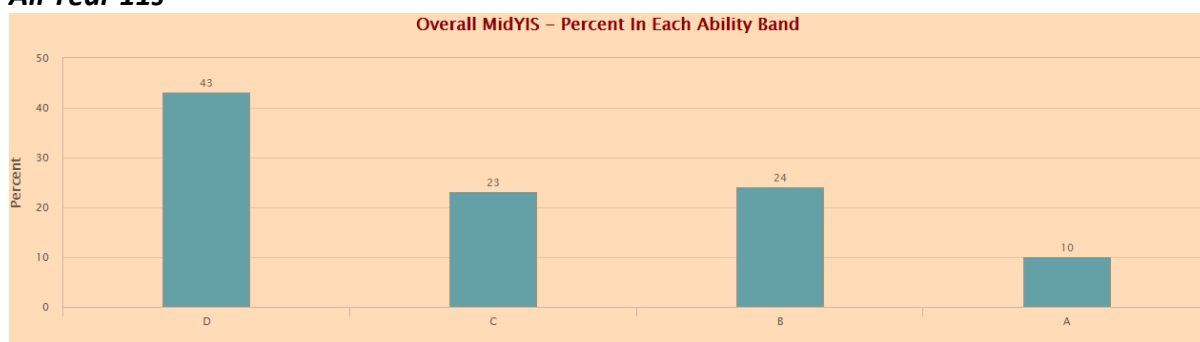
Reviewed: February 2022

Goal 1:

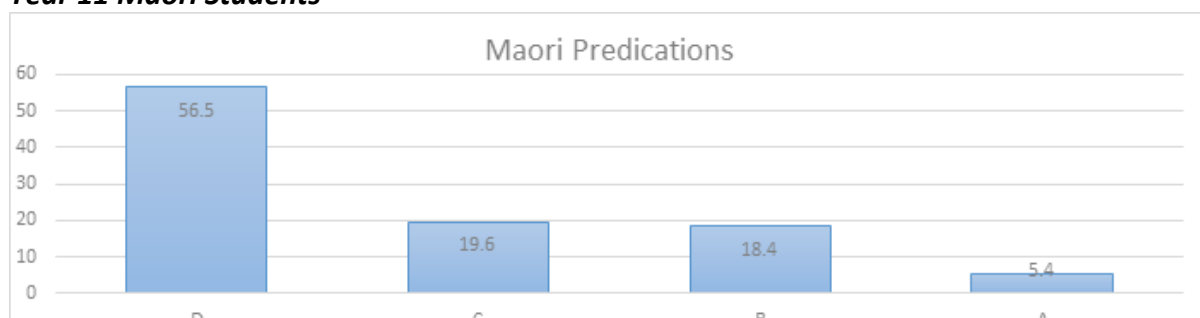
<p>Strategic Aim: <i>Teaching and Learning</i> Learning and teaching programmes will build on our vision and values</p>
<p>Strategic Intent:</p> <ul style="list-style-type: none"> • Student progress is tracked, and where possible challenges to learning are identified and addressed. • Learning programmes are flexible and fit for purpose to support the curriculum and teaching practice
<p>Annual Target: Raise Year 11 Māori student achievement to above the 2019 overall MIDYIS ability band predictions.</p>

Baseline Data:

All Year 11s



Year 11 Māori Students

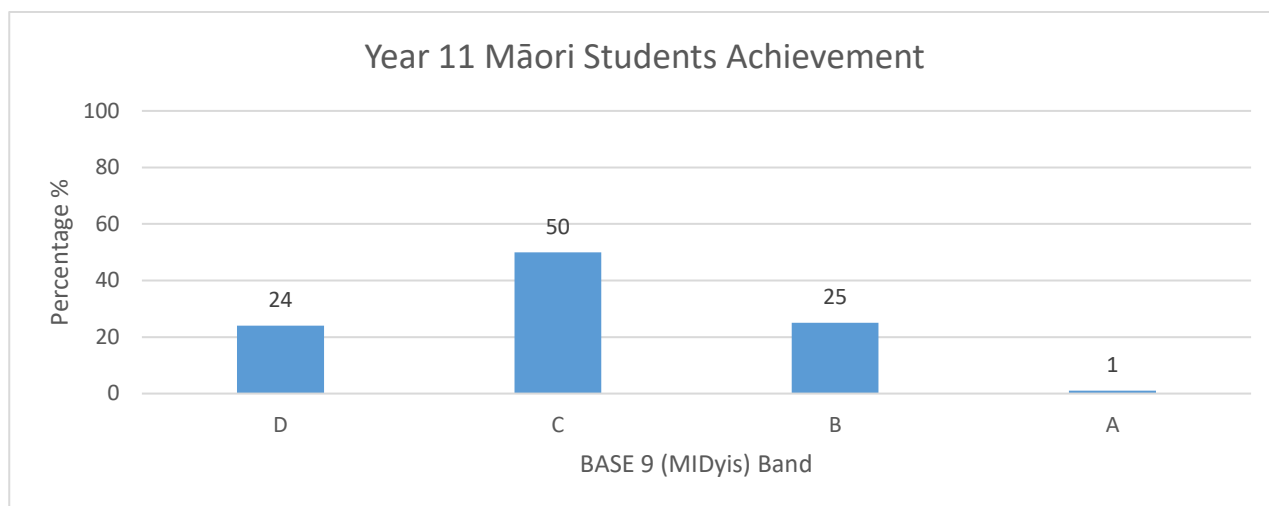


ACTION PLAN			
When	What	Who	Indicators of Progress
Term 1	Identify Midyis Band students	DP Curriculum	Achievement is tracked <i>March - Shared with Staff</i>
Term 1	Flexible learning programmes developed where needed	DP Curriculum Timetable Team SENCO	Student and whanau voice Achievement is tracked Year 11 Learning Conferences attendance is tracked <i>Level 1 ENV Course Created</i>
Term 1	Introduction of the Puhoro Stem programme	Assistant HoF Science DP – Curriculum	Attendance Achievement

			<i>Term 1 – Report received from JMA</i>
Term 1	Monitoring of well-being through mentoring	Class Teachers Formteachers Deans Māori Mentors DP - Pastoral DP - Staff	Year 11 Learning Conferences attendance is tracked Non-Attendance is followed-up <i>34/72 (47%) Māori Students who engaged in the conferences then Māori Mentor and Deans did conferences with non-attendees</i>
Term 1	An explicit connection is made with parents/whanau to ensure they are aware of their child's pathway & goals	Māori mentor	Year 11 Learning Conferences <i>54% attendance on the night 100% follow up</i>
Holidays	Holiday School is offered	DP Curriculum Teaching Staff	Student attendance <i>Did not run in Term 1 or Term 2</i>
Term 2	Focus on External Examination Strategies ie: Study skills, tutor groups, tutorials	DP – Curriculum Classroom Teachers Academic Leaders	All Year 11 students will partake in Study Skills Sessions with UCANDO & a survey of the effectiveness completed <i>Arranged for beginning of Term 3</i>
Ongoing	Regular meetings with DP Curriculum and the Year 11 Deans and Māori Mentors to identify students and monitor their NCEA credits	DP – Curriculum Year 11 Deans Māori Mentors	Conversations with students and Whanau to ensure awareness of the students' progress towards gaining NCEA Level 1 <i>Running every 3 weeks in Term 2</i>
Term 3	Flexible learning programmes/timetables reviewed with 2022/NCEA changes accord info	DP – Curriculum HoFs	Ideas for 2022 shared with staff <i>Share with HoFs Term 3 Shared with Staff Term 4</i>
Monthly	Tracking of achievement and those at risk identified/mentored	Students Form Teachers Class Teachers DP - Curriculum	Achievement is tracked <i>Starting June</i>
Weekly	Attendance <ul style="list-style-type: none"> • Class teachers tell formteachers those of concern • Formteachers speak with students • Deans phone home 	Class Teachers Formteachers Deans DP - Pastoral Puti	Students with less than 90% attendance are monitored Improved attendance from identified Māori students

	<ul style="list-style-type: none"> Consequences for non-attendance SLT work on reducing the barriers for non-attendance 		<i>Term 1 Year 11 Māori students 81.6% compared to all Year 11 86.6%</i> <i>Introduction of Bike Initiative</i>
2022	Year 12 students enrolled in better courses	Deans DPs	Student voice Staff voice

Summary:



Band	Level 1	KHS Predicted	KHS Actual
D	NA	56.5%	23.6%
C	A	19.6%	50%
B	M	18.4%	25%
A	E	5.4%	1.4%

NCEA Endorsement	KHS Māori	National Māori	Decile 4-7 Māori
No Endorsement	74%	65.7%	65.5%
M	25%	24.7%	32.7%
E	1.4%	9.6%	1.8%

Variance:

- Predicted to have 57% pass Level 1 NCEA but 76% passed. This is a significant increase of 19%
- Level 1 NCEA with Not Achieved was predicated at 56% whereas only 24% gained Not achieved. This was a significant decrease of 32%.
- Level 1 NCEA with Achieved was predicated at 19% whereas 50% achieved. A 31% increase.
- Level 1 NCEA with Merit endorsement was predicated at 18% whereas 25% gained Merit. A 7% increase.
- Level 1 NCEA with Excellence endorsement was lower with 1% whereas the predicted was 5%.
- The goal of raising Year 11 Māori student achievement to above the 2019 overall MIDYIS ability band predictions was achieved. Student achievement increase 19% on our predications. Students moved

from the D band (Not Achieved) into the C band (Achieved) however, aspects of the entire goal were not achieved - moving students from B band (Merit) to A band (Excellence) was not achieved.

- Students in the A band are not achieving to their predicated ability.
- Small decrease in Numeracy and Literacy but in line with National and Decile 4-7

Overall Evaluation:

- Of the 34 students that did not achieve NCEA Level One:
 - 16 left during the year year to attend training courses or employment
 - 3 were from the Enhanced Learning Programme (2-year goal)
 - Of the remaining 15, eight had an attendance of less than 85%
- Year 11 Māori Student attendance was 86.2% compared to overall Year 11 attendance of 88.8% - not a significant difference
- Regular tracking of students highlighted Māori and those at risk, and strategies were put in place to support them.
- Due to the nature of Unit standard courses, the possibility of students gaining Merit and Excellence is not possible. Students are having success in these courses but only at the Achieved level.
- Attendance goal of 90% was encouraged and reiterated by Form Teachers, Deans & SLT. Needs to continue.
- 83% of this cohort have been retained as Year 12 students.

Next Steps:

- Introduction of a Māori Mentoring Dean at year 11 to track attendance, support student's wellbeing and achievement.
- 2021 saw the launch of the Pūhoro STEM (Science, Technology, Engineering and Mathematics) Academy at Karamu High School. The nationwide programme for Māori students has seen considerable success for the students participating in the programme. Deeper analysis of this group is in progress.
- Deeper analysis of year 11 results at the faculty level to identify area(s) to address eg. Pedagogical practices, course content and design, pastoral and any barriers that maybe present for our Māori learners. Focus on how to move the students from Achieved to Merit and Merit to Excellence.

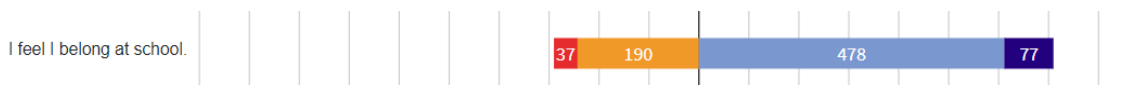
Goal 2:

<p>Strategic Aim: <i>Well-being</i> The wellbeing of everyone in the school community is important</p>
<p>Strategic Intent:</p> <ul style="list-style-type: none"> • A highly supportive and culturally responsive pastoral and academic guidance system exists • Leadership in the school is supported through guidance, innovation, and relationships
<p>Annual Target: Using the NZCER Wellbeing@School Survey at least 85% of students will feel a strong sense of belonging to school.</p>

Baseline Data:

WellBeing @ School Survey in Term 2

Students



- 70% agree or strongly agree with this statement
- Variance between Year 9 – 13 was minimal ie: 68 – 72%
- Maori 67% / NZ European 73% / Pacific 63% - agree or strongly agree with this statement
- Male 73% / Female 69% - agree or strongly agree with this statement

Staff



- 88% agree or strongly agree with this statement

ACTION PLAN			
When	What	Who	Indicators of Progress
Term 1	Year 9 Induction adds an increased Year 13 Student Leader involvement <ul style="list-style-type: none"> • BDO • Welcome Values highlight whanaungatanga and manaakitanga • Regular Formtimes 	DPs Principal Year 9 Deans	Survey <i>W@S Survey completed W2 Term 2</i>
Term 1	Developing more effective and streamlined mechanisms for students to access guidance councillor support and other support networks.	Student Council SGC	Website SGC report <i>List of sites created by Student Council on Website</i>
Fortnightly	Meetings with Deans and formteachers at Friday briefings to identify students and monitor their learning & pastoral needs	Deans Formteachers	Completed <i>3 completed in Term 1</i>
Fortnightly	Fortnightly meetings with year level teaching staff and deans at Friday	Deans Teachers	

	briefings to identify students and monitor their learning & pastoral needs		<i>2 completed in Term 1</i>
Term 1 and 3	Monitoring of well-being through mentoring (increase to 4 formtimes a week)	Class Teachers Formteachers Deans DP DP - Staff	Whanau Events ie: Year 11 Learning Conferences/PTSI/Year 9 Parent Evening attendance is tracked <i>Year 9 Parents evening voice is read and actioned</i> Non-Attendance is followed-up <i>54% attendance on the night 100% follow up</i>
Monthly	Tracking of achievement and those at risk identified/mentored	Students Form Teachers Class Teachers DP - Curriculum	Achievement is tracked <i>Monthly from June</i>
Weekly	Attendance <ul style="list-style-type: none"> • Class teachers tell formteachers those of concern • Formteachers speak with students • Deans get daily info from Admin office of non-attendees • Deans phone home • Consequences for non-attendance • SLT work on reducing the barriers for non-attendance 	Class Teachers Formteachers Deans DP - Pastoral	Students with less than 90% attendance are monitored
Termly	Year 13 Student Leaders have objectives for building their vision and preparing to <ul style="list-style-type: none"> • work with Year 9 formclasses • maintaining across year level and inter-class relationships • improve student morale & wellbeing 	SLT Head Students	Survey <i>W@S Survey completed W2 Term 2</i>
Ongoing	Success is acknowledged as frequently as possible <ul style="list-style-type: none"> • Facebook • Assemblies • Emails • Newsletters • Prizegiving's • Po Whakanui is organised 	Principal DPs Deans Māori Mentors	Survey <i>Twice weekly student success posts on FB HB App x 2</i>
Term 4	SAC are supported throughout the year to achieve their best <ul style="list-style-type: none"> • Spaces • Resources 	SENCO Teacher Aides Within-School Well-Being	Survey SAC and their parents

	<ul style="list-style-type: none"> • Support 		
Term 4	Administer NZCER Wellbeing@School Survey	DP-Pastoral	<i>W@S Survey completed W2 Term 2</i>

Summary:

- The analysis of this data was not fully completed in 2021 due to Covid and NZCER not being able to give us full analysis when required.

Next Steps:

- It is therefore wise to continue using the data to look at well-being initiatives for staff and students in 2022
- The WS Well-being teacher has used the 2021/2022 break to research NZ and international school wide wellbeing initiatives and we will start (Covid willing!) fresh in 2022

Goal 3:

Strategic Aim:

Teaching and Learning

Learning and teaching programmes will build on our vision and values

Well-being

The wellbeing of everyone in the school community is important

Strategic Aim:

- PLD is flexible and focused on developing individual staff skills and practices
- Te Reo me nga tikanga Māori is incorporated in the daily life of the school and the curriculum

Annual Target:

At least 75% of staff indicate satisfaction and growth with individual PLD

Baseline Data:

Survey to all staff in 2020 on 2019 PLD

Satisfaction

Overall staff were satisfied with PLD 3.78/5 = 75%

Ratings varied in individual sessions from 3.44/5 = 69% (Te Reo with Sharon) to 4.15/5 = 83% (Haka)

Growth

Overall staff growth with PLD = 48%

Ratings varied in individual sessions from 3.41/10 = 34% (Te Reo with Sharon) to 6.66/10 = 67% (Haka)

- Additional voice was gathered around preference for method of delivery (prefer small group, then whole staff, then choices)
- Ideas were gathered around content and want well-being, teaching and learning and content 'grouped' with time for digestion/reflection/absorption.

ACTION PLAN			
When	What	Who	Indicators of Progress
Term 4 2020	Gather staff voice on Te Reo me nga tikanga options for 2021	Principal	Develop programme for 2021 <i>Includes COL PLD, Sharon in mornings, Haka continuing, Māori Art, Levi & Tipene</i>
Term 1	Gather staff voice on 2020 PLD	SLT	<i>Survey conducted</i>
Ongoing	Flexible options for Te Reo me nga tikanga provided <ul style="list-style-type: none">• Te reo with Sharon Fabish• Levi visits• Powhiri• Haka practice• Staff leading karakia	Various providers	Staff attendance <i>17 staff, 12 support staff and 3 lead teachers register for COL te reo sessions.</i>
Term 2 & 3	PLD plan developed with options	SLT	Staff Voice <i>Term 2 onwards developed on staff voice</i>

			<i>ie: themed, linked, time to digest</i>
Term 3 & 4	Explicit time in assemblies/staff PLD for: <ul style="list-style-type: none"> • School waiata • Haka • Haka powhiri • national anthem in te reo 	SLT Head of Music Head of Te Reo	Student Voice Staff Voice
Term 4	Gather staff voice on 2021 PLD	SLT	<i>Survey conducted</i>

Summary:

Satisfaction

Overall staff were satisfied with PLD 3.51/5 = 70%

Ratings varied in individual sessions from 2.41/5 = 48% (Year 9 Teaching and Learning Behaviour Panel) to 4.6/5 = 83% (Haka)

Growth

Overall staff growth with PLD 5.1/10 = 51%

Ratings varied in individual sessions from 3.3/10 = 34% (Well-Being strategies for staff and students ie: Sleep, Nutrition, Anxiety)) to 7.34/10 = 73% (Haka)

- Additional voice was gathered around more time for self reflection for digestion/reflection/absorption, (ie: Coffee and Chat) and all apart from one staff member found this useful
- 75% of the staff found there were sufficient mornings off when there were reports due or events the night before or night of.

Variance:

- In a teaching staff of over 60, it was disappointing to have only 39 responses.
- While satisfaction was down, growth was up.
- Individual voice in the 'Any further suggestions' was as expected very wide reaching.

Overall Evaluation:

- It is challenging creating school wide PLD that meets the 2021-2025 strategic plan (ie: a balance of Teaching and Learning & Well Being) and the 2021 school annual goals (ie: Level 1 Maori Achievement, Year 9 Literacy, Staff PLD Satisfaction & Student Sense of Belonging).
- We must aim to do less better.

Next Steps:

- Focus in 2022 on two strands? ie: Te Ahu o Te Reo Maori *or* Digital Technologies and student Well-Being only
- Have optional sessions ie: Report writing and Teams – for those staff that need it

Goal 4:

Strategic Aim:

Teaching and Learning

Learning and teaching programmes will build on our vision and values

Strategic Intent:

- Student progress is tracked, and where possible challenges to learning are identified and addressed.
- Learning programmes are flexible and fit for purpose to support the curriculum and teaching practice

Annual Target:

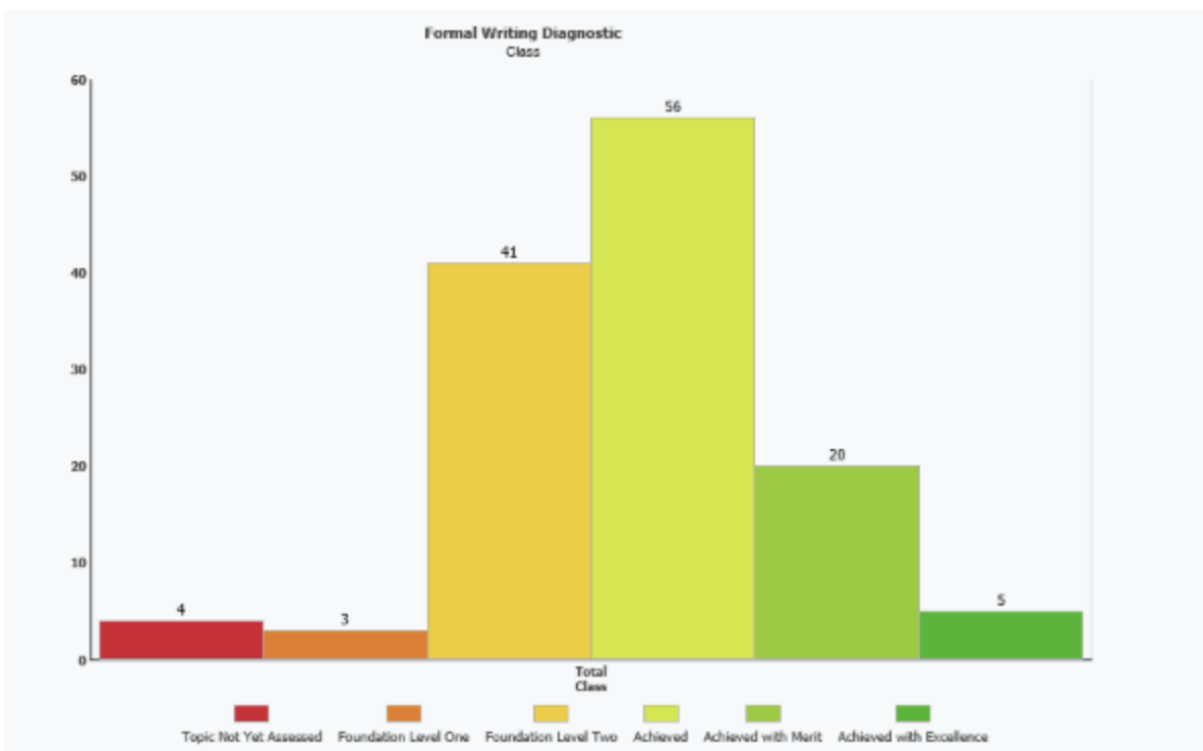
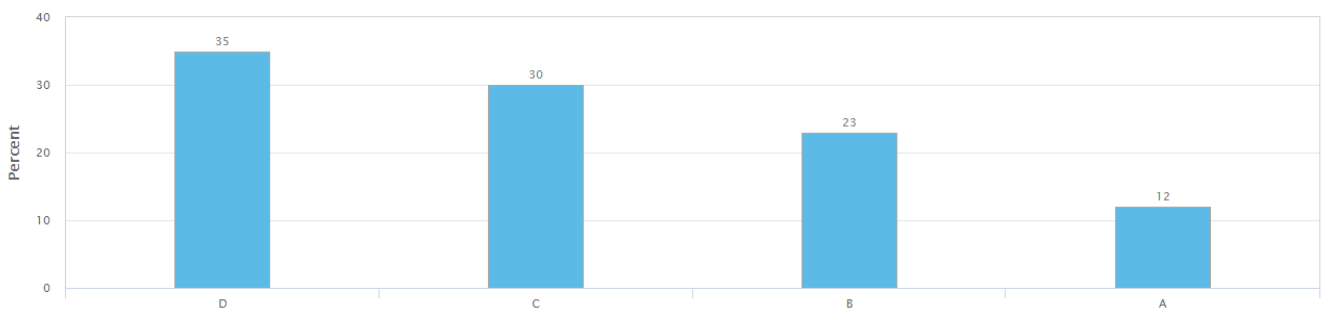
Meet or exceed individual students 2021 Midyis Literacy Band Prediction for the Year 9 Writing Assessments (against a Level 4 Writing Matrix).

Baseline Data

Language

Charts Results Table

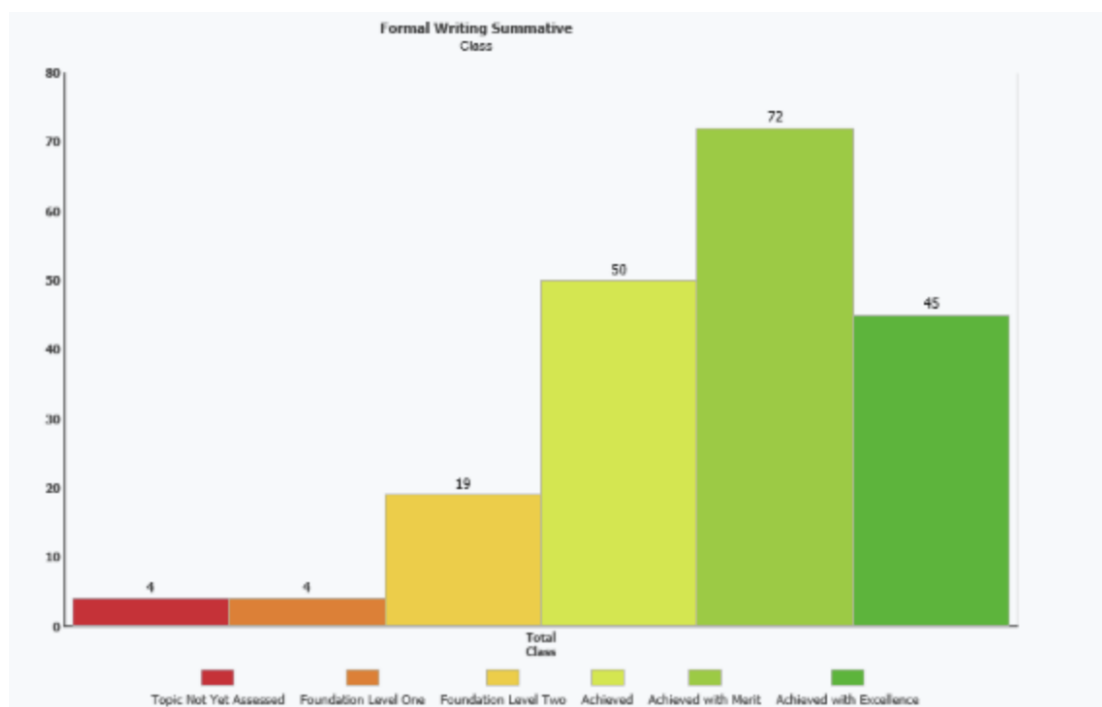
Language – Percent In Each Ability Band



ACTION PLAN			
When	What	Who	Indicators of Progress
Early Term 1	Results from Year 9 students shared & uploaded to KAMAR	DP – Curriculum Classroom Teachers	Teachers can identify and target stu

	<ul style="list-style-type: none"> • CEM Entrance • Midyis • PATs • Language Skills Test • Waka Hoe Diagnostic paragraph 		<p>dents early in 2021 to best meet the needs of the learners.</p> <p><i>April - Data shared with staff through KAMAR</i></p>
Ongoing	<p>Professional Development provided as required ie - “Assessment for Learning”</p> <ul style="list-style-type: none"> • Proof-reading • What is a paragraph? • Stages of writing? • Consistency across all courses of PEEL structure 	<p>HoF English (APR)</p> <p>HoF Social Science (HG L)</p> <p>DP Curriculum</p> <p>Junior English teachers</p>	<p>Continual monitoring against the Midyis data – ie: Did they meet / exceed the prediction in this assessment? Why, Why not? If not, what actions need to be taken to remedy this?</p>
Term 2-4	Kahui Ako teacher collaboration	AST	<p>Teacher meetings</p> <p><i>Term 1 - AST and Literacy leads meet</i></p> <p><i>Term 2 – AST working with Year 6 contributing schools on writing; student voice collected on attitudes to writing</i></p>
Term 1, 3 & 4	Formal Writing (Term 1 & 4) Creative Writing (Term 3) assessments	HoF English (APR)	Student Achievement

Summary:



Variance:

- Goal met with an average added value of 0.54 (compared to 0.41 in 2020)

School Goal 4: The Results
(there was value added for each class, despite a COVID19 Lockdown during the delivery of the summative unit)

	Formal Writing Diagnostic Average	Formal Writing Summative Average	MidYis Band Prediction Average	Karamu Grade Added Value Average	Change against MidYis Average
Class 1	1.25	2.46	2.33	1.21	0.13
Class 2	1.80	2.65	2.10	0.85	0.55
Class 3	2.09	3.04	1.81	1.13	1.00
Class 4	1.67	2.54	1.85	0.82	0.50
Class 5	2.71	3.21	3.11	0.52	0.10
Class 6	1.96	3.36	1.65	1.22	1.30
Class 7	1.71	2.46	2.35	0.88	0.19

Overall Evaluation:

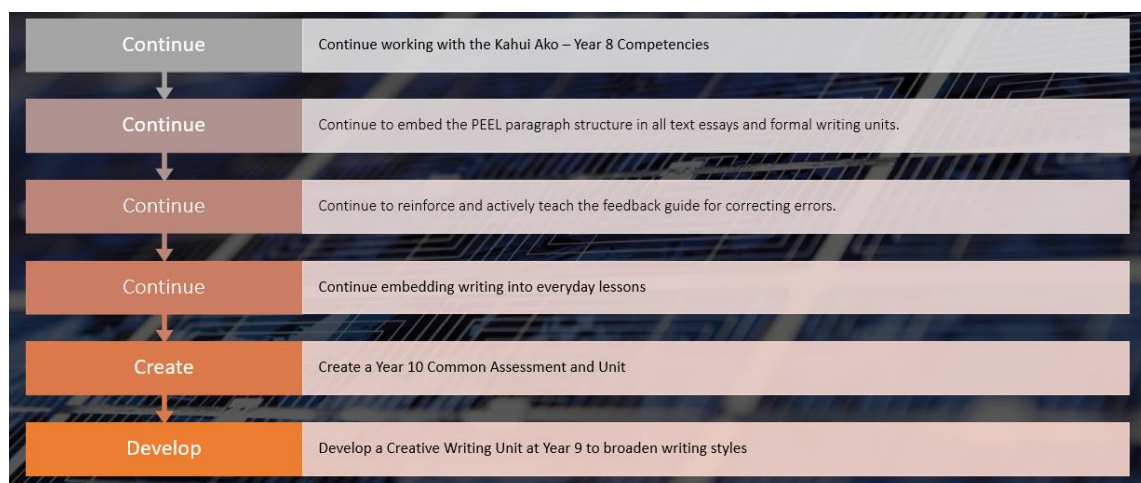
For students with positive changes

- Gained confidence over the unit
- Topic choices saw the students hold interest
- Some students were extremely self-motivated, therefore determined to do well
- Responded well to feedback

For students with negative changes

- Absences
- Inconsistent wifi/technology issues
- Struggled to implement feedback
- Did not submit drafts
- Struggled with the PEEL structure

Next Steps:



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KARAMU HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Karamu High School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay 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 obtained at the date of our report is the Analysis of Variance, the KIWISPORT statement, list of trustees and Statement of Responsibility, 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.



Philip Pinckney
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Hastings, New Zealand