

Katikati Primary School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1765

Principal: Andrea Nicholson

School Address: Beach Road, Katikati 3129

School Postal Address: Beach Road, Katikati 3129

School Phone: 07 549 0105

School Email: admin@katikati.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Mr Roy Nathan	Chair Person	Elected	Counsellor	May-22
Mrs Andrea Nicholson	Principal	ex Officio		
Mr Luke Clark	Treasurer	Elected	Contractor	May-22
Mr Richard Kedian	Property	Elected	Auto Electrician	May-22
Ms Kata Pewhairangi	Personel	Elected	Hospitality	May-22
Ms Melanie Paterson	Teacher Rep	Elected		

Accountant / Service Provider: Katikati Chartered Accountants Limited

KATIKATI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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Katikati Primary School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

ROY TALITHANI NATHAN
Full Name of Board Chairperson


Signature of Board Chairperson

25.5.20.
Date:

ANDREA ZAYNE NICHOLSON
Full Name of Principal


Signature of Principal

25.5.20.
Date:

Katikati Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	\$
Revenue				
Government Grants	2	4,015,373	3,132,865	3,809,477
Locally Raised Funds	3	165,085	147,300	112,334
Interest Earned		10,607	10,000	10,782
Transport		22,580	-	-
		<u>4,213,645</u>	<u>3,290,165</u>	<u>3,932,593</u>
Expenses				
Locally Raised Funds	3	69,448	49,500	43,303
Learning Resources	4	2,983,751	2,919,950	2,870,144
Administration	5	139,838	151,000	137,389
Finance		16,425	-	4,664
Property	6	884,620	229,700	771,613
Depreciation	7	100,493	73,000	98,670
Transport		-	-	20,080
		<u>4,194,576</u>	<u>3,423,150</u>	<u>3,945,861</u>
Net Surplus / (Deficit) for the year		19,069	(132,985)	(13,269)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>19,069</u>	<u>(132,985)</u>	<u>(13,269)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Katikati Primary School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>637,451</u>	<u>637,451</u>	<u>633,080</u>
Total comprehensive revenue and expense for the year	19,069	(132,985)	(13,269)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	17,641
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9			
Equity at 31 December	<u>656,521</u>	<u>504,466</u>	<u>637,451</u>
Retained Earnings	656,521	504,466	637,451
Reserves	-	-	-
Equity at 31 December	<u>656,521</u>	<u>504,466</u>	<u>637,451</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Katikati Primary School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	\$
Current Assets				
Cash and Cash Equivalents	8	109,426	397,966	164,216
Accounts Receivable	9	164,072	150,000	159,993
GST Receivable		10,180	-	6,208
Prepayments		13,936	-	-
Inventories	10	2,748	1,500	1,748
Investments	11	311,459	-	303,396
Funds Receivable for Capital Works Projects	18	75,773	-	-
		<u>687,594</u>	<u>549,466</u>	<u>635,561</u>
Current Liabilities				
Accounts Payable	13	182,656	222,000	192,179
Revenue Received in Advance	14	50,000	-	23,000
Provision for Cyclical Maintenance	15	37,306	35,000	22,302
Finance Lease Liability - Current Portion	17	38,527	35,000	36,893
Funds held for Capital Works Projects	18	-	-	24,985
		<u>308,489</u>	<u>292,000</u>	<u>299,359</u>
Working Capital Surplus/(Deficit)		379,105	257,466	336,202
Non-current Assets				
Property, Plant and Equipment	12	391,066	360,000	388,597
		<u>391,066</u>	<u>360,000</u>	<u>388,597</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	39,996	88,000	56,241
Finance Lease Liability	17	73,655	25,000	31,107
		<u>113,651</u>	<u>113,000</u>	<u>87,348</u>
Net Assets		<u>656,521</u>	<u>504,466</u>	<u>637,451</u>
Equity		<u>656,521</u>	<u>504,466</u>	<u>637,451</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Katikati Primary School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,007,148	932,865	1,000,035
Locally Raised Funds		215,085	147,300	109,297
Hostel		-	-	-
International Students		-	-	-
Goods and Services Tax (net)		4,095	-	(17,097)
Payments to Employees		(631,221)	(598,100)	(636,847)
Payments to Suppliers		(481,647)	(496,223)	(461,400)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(86)	-	(4,664)
Interest Received		10,643	10,000	11,050
Net cash from / (to) the Operating Activities		124,016	(4,158)	375
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(23,735)	(35,000)	(28,507)
Purchase of Investments		(8,063)	109,000	9,273
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(31,798)	74,000	(19,234)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,641
Finance Lease Payments		(43,830)	(46,800)	(43,770)
Painting contract payments		(26,204)	(25,000)	(19,800)
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		(76,974)	-	(149,284)
Funds Held for Capital Works Projects		-	-	-
Net cash from Financing Activities		(147,008)	(71,800)	(195,213)
Net increase/(decrease) in cash and cash equivalents		(54,790)	(1,958)	(214,072)
Cash and cash equivalents at the beginning of the year	8	164,216	399,924	378,288
Cash and cash equivalents at the end of the year	8	109,426	397,966	164,216

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 Cash Flow Statement should be read in conjunction with the accompanying notes.

Katikati Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Katikati Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 2018 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 36.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. 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.

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) 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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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
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	4 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee

renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to 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.

p) 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.

q) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	793,936	776,865	822,421
Teachers' salaries grants	2,378,751	2,200,000	2,251,824
Use of Land and Buildings grants	629,474	-	557,618
Other MoE Grants	183,578	156,000	141,415
Other government grants	29,634	-	36,199
	4,015,373	3,132,865	3,809,477

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	25,083	7,000	23,916
Activities	112,812	37,300	67,079
Trading	13,350	16,000	14,529
Fundraising	9,511	83,000	5,070
Other Revenue	4,329	4,000	1,739
	165,085	147,300	112,334
Expenses			
Activities	52,825	36,500	26,511
Trading	11,710	13,000	12,904
Fundraising costs	2,265	-	3,207
Other Expenses	2,648	-	680
	69,448	49,500	43,303
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	95,637	97,800	69,031

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	107,251	147,150	81,932
Equipment repairs	1,139	1,500	1,626
Information and communication technology	10,269	13,000	10,475
Extra-curricular activities	1,978	5,000	2,338
Library resources	2,847	2,800	3,651
Employee benefits - salaries	2,835,549	2,695,500	2,713,928
Staff development	24,719	55,000	56,193
	2,983,751	2,919,950	2,870,144

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	1,000	6,300	5,300
Board of Trustees Fees	4,948	4,500	4,367
Board of Trustees Expenses	4,580	9,900	1,799
Communication	3,584	4,600	5,179
Consumables	3,592	3,000	4,489
Operating Lease	-	6,800	421
Other	18,369	17,500	13,080
Employee Benefits - Salaries	94,066	95,400	92,520
Insurance	9,700	3,000	10,233
	<u>139,838</u>	<u>151,000</u>	<u>137,389</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,334	7,800	7,578
Consultancy and Contract Services	43,411	38,500	60,601
Cyclical Maintenance Expense	(1,241)	-	(43,496)
Grounds	2,821	2,200	3,202
Heat, Light and Water	36,224	36,500	36,225
Rates	17,244	17,000	16,853
Repairs and Maintenance	70,211	50,700	59,633
Use of Land and Buildings	629,474	-	557,618
Security	10,728	10,000	9,012
Employee Benefits - Salaries	66,414	67,000	64,388
	<u>884,620</u>	<u>229,700</u>	<u>771,613</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	9,955	23,400	9,701
Building Improvements	-	-	-
Furniture and Equipment	22,730	11,100	26,743
Information and Communication Technology	17,978	36,000	17,978
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	47,469	-	41,778
Library Resources	2,362	2,500	2,470
	<u>100,493</u>	<u>73,000</u>	<u>98,670</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	-	-	-
Bank Current Account	5,435	5,000	7,690
Bank Call Account	103,991	35,000	39,804
Short-term Bank Deposits	-	357,966	116,722
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	109,426	397,966	164,216

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

Of the **\$109,426** Cash and Cash Equivalents, **\$50,000** is a grant from Grassroots Trust. These funds are required to be spent in **2020** on construction of an outdoor classroom/junior playground project.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	4,366	1,000	549
Receivables from the Ministry of Education	-	-	19,060
Provision for Uncollectibility	-	-	-
Interest Receivable	2,239	2,000	2,274
Teacher Salaries Grant Receivable	152,452	147,000	138,110
Banking Staffing Underuse	5,016	-	-
	164,072	150,000	159,993
Receivables from Exchange Transactions	9,568	3,000	2,823
Receivables from Non-Exchange Transactions	154,504	147,000	157,170
	164,072	150,000	159,993

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	2,748	1,500	1,748
School Uniforms	-	-	-
Canteen	-	-	-
	2,748	1,500	1,748

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	311,459	-	303,396

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings	162,005	-			(9,955)	152,050
Building Improvements	-			-	-	-
Furniture and Equipment	127,346	21,206	-	-	(22,730)	125,822
Information and Communication Technology	19,928	-	-	-	(17,978)	1,950
Motor Vehicles	-	-	-		-	-
Textbooks	-				-	-
Leased Assets	62,029	80,151	-		(47,469)	94,711
Library Resources	17,289	2,530	(925)	-	(2,362)	16,533
Balance at 31 December 2018	388,597	103,887	(925)	-	(100,493)	391,066

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	-	-	-
Buildings	411,792	(259,742)	152,050
Building Improvements	-	-	-
Furniture and Equipment	774,513	(648,691)	125,822
Information and Communication Technology	104,798	(102,848)	1,950
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	280,417	(185,706)	94,711
Library Resources	57,739	(41,207)	16,533
Balance at 31 December 2018	1,629,259	(1,238,193)	391,066

The carrying value of equipment held under a finance lease is \$94,711 (2018: \$62,029).

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	167,900	3,806	-	-	(9,701)	162,005
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	129,373	24,716	-	-	(26,743)	127,346
Information and Communication Technology	37,907	-	-	-	(17,979)	19,928
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	52,297	51,510	-	-	(41,778)	62,029
Library Resources	18,043	3,791	(2,076)	-	(2,469)	17,289
Balance at 31 December 2017	405,520	83,823	(2,076)	-	(98,670)	388,597

Assets that are held under a finance lease: \$ 62,029

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	411,792	(249,787)	162,005
Building Improvements	-	-	-
Furniture and Equipment	753,307	(625,961)	127,346
Information and Communication Technology	104,798	(84,870)	19,928
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	200,266	(138,237)	62,029
Library Resources	58,295	(41,006)	17,289
Balance at 31 December 2017	1,528,458	(1,139,861)	388,597

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	10,251	57,000	29,717
Accruals	-	-	5,300
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	152,452	147,000	138,110
Employee Entitlements - leave accrual	19,953	18,000	19,052
	182,656.13	222,000	192,179
Payables for Exchange Transactions	182,656	57,000	5,300
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	165,000	186,879
Payables for Non-exchange Transactions - Other	-	-	-
	182,656	222,000	192,179

Share of Katikati Transport Network

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Opening Balance	(19,443)	-	-12,957
Payment made/(Payout Received)	-	(7,991)	12,957
Share of MOE Transport Grant	171,331	7,991	150,389
Less: Share of Transport Network Expenses	(148,752)	-	(169,831)
Balance Held by Transport Network	<u>3,137</u>	<u>-</u>	<u>(19,443)</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
		Budget	
		(Unaudited)	
Other	50,000	-	23,000
	<u>50,000</u>	<u>-</u>	<u>23,000</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	78,543	123,000	122,040
Increase/ (decrease) to the Provision During the Year	12,279	-	(24,597)
Use of the Provision During the Year	(13,520)	-	(18,900)
Provision at the End of the Year	<u>77,302</u>	<u>123,000</u>	<u>78,543</u>
Cyclical Maintenance - Current	37,306	35,000	22,302
Cyclical Maintenance - Term	39,996	88,000	56,241
	<u>77,302</u>	<u>123,000</u>	<u>78,543</u>

16. Painting Contract Liability

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	-	-	-
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings with 2 blocks painted and paid for in the year they are completed. This explains why there is no liability at year end. The total commitment as at 31/12/2019 was \$100,517 (2018: \$125,296).

17. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	38,527	35,000	36,893
Later than One Year and no Later than Five Years	73,655	25,000	31,107
Later than Five Years	-	-	-
	<u>112,182</u>	<u>60,000</u>	<u>68,000</u>

18. 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:

	2019	Opening Receipts			BOT Contributions	Closing Balances
		Balances	from MoE	Payments		
		\$	\$	\$		
Toilet Refurbishment	<i>completed</i>	25,880	-	(27,081)	1,201	-
10YP	<i>completed</i>	(895)		(1,785)	-	(2,680)
Installation of 3 Heat Pumps Rooms 20, 21, 22	<i>completed</i>	-	15,960	(15,960)	-	-
Drainage Improvement	<i>completed</i>		7,200	(7,200)	-	-
Canopies P&N Block Rooms 20-22	<i>in progress</i>			(8,944)	-	(8,944)
Hall	<i>in progress</i>			(23,264)	-	(23,264)
C Block ILE Project	<i>in progress</i>	-	-	(40,885)	-	(40,885)
Totals		24,985	23,160	(125,119)	1,201	(75,773)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	75,773
	-
	<u>(75,773)</u>

	2018	Opening Receipts			BOT Contributions	Closing Balances
		Balances	from MoE	Payments		
		\$	\$	\$		
Toilet Refurbishment	<i>completed</i>	174,268	-	(148,388)	-	25,880
Rewire of Rooms 12-15, 15a	<i>completed</i>	-	5,744	(5,744)	-	-
10YP	<i>in progress</i>	-	7,050	(7,945)	-	(895)
Hand Rails	<i>completed</i>	-	4,745	(4,745)	-	-
Totals		174,268	17,539	(166,822)	-	24,985

19. 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.

20. Remuneration

Key management personnel compensation

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

	2019	2018
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,948	4,367
Full-time equivalent members	0.05	0.07
<i>Leadership Team</i>		
Remuneration	458,924	427,078
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>463,872</u>	<u>431,445</u>
Total full-time equivalent personnel	<u>4.05</u>	<u>4.07</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2019	2018
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

100-110	3	-
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21. Compensation and Other Benefits Upon Leaving

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

	2019	2018
	Actual	Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) \$68,000 contract for Canopies P & N Block Rooms 20-22 as agent for the Ministry of Education. No funds have been received and \$8,944 has been spent on the project to date; and
- (b) \$270,610 contract for the Hall as agent for the Ministry of Education. No funds have been received and \$23,264 has been spent on the project to balance date. The project has been approved by the Ministry; and
- (c) \$286,591 contract for C Block ILE Project as agent for the Ministry of Education. The project is fully funded by the Ministry. No funds have been received and \$40,885 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: nil)

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25. Financial Instruments

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

Loans and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	109,426	397,966	164,216
Receivables	164,072	150,000	159,993
Investments - Term Deposits	311,459	-	303,396
Total Loans and Receivables	<u>584,957</u>	<u>547,966</u>	<u>627,605</u>

Financial liabilities measured at amortised cost

Payables	182,656	222,000	192,179
Finance Leases	112,182	60,000	68,000
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>294,838</u>	<u>282,000</u>	<u>260,179</u>

26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019.

Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

Independent Auditor's Report

To the Readers of Katikati Primary School's Financial Statements

For the Year Ended 31 December 2019

The Auditor-General is the auditor of Katikati Primary School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) 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 20, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 26 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

ACCOUNTANTS & ADVISORS

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Tauranga 3110, New Zealand
PO Box 222
Tauranga 3144, New Zealand
Telephone: +64 7 927 1234
williambuck.co.nz

William Buck Audit (NZ) Limited

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 24 to 32, 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 (Revised): 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.

A handwritten signature in blue ink, appearing to read 'R. Dey', with a stylized flourish at the end.

Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

KATIKATI Primary
School



Analysis of Variance 2019

School Number 1765

ANALYSIS OF VARIANCE FOR 2019

The strategic aim for each of our 2019 targets was to improve children's learning and achievement.

READING TARGET By the end of 2019 our aim was:	OUTCOME	ACTIONS	EVALUATION/ WHERE TO NEXT
<p>By the end of 2019 out of the 18 children who were below expected level for Reading at the end of Year 1 in 2018, 10 will be at or above their expected level by the end of Year 2. 50% of this group are ESOL so accelerating progress for ESOL students is inherent in this goal.</p> <p>Baseline Data At the end of 2018, 18 children in Year 1 were below their expected level for Reading. We want to accelerate the progress of 10 of these students to the stage where they will be reading at or above their expected level by the end of 2019. 50% of this group are ESOL so accelerating progress for ESOL students is inherent in this goal.</p>	<p>From this cohort 2 children left our school in 2019. Out of the 16 remaining, 9 were at or above for Reading at the end of 2019.</p>	<ul style="list-style-type: none"> ◆ 0.45 Reading Recovery to be provided. ◆ The Lexia programme to be used to target individual needs and to motivate the children. ◆ Targeted assessments to be continued. ◆ Reading will be taken daily by class teachers. 	<ul style="list-style-type: none"> ◆ Our Reading Recovery students made significant gains in their learning. Reading Recovery will be increased to 0.6 FTTE in 2020. ◆ Assessment results show that the Lexia programme has been successful again this year and has worked well with Teacher Aide support. The same as last year, the programme has proved to be more successful for some groups of children than others. We are continuing to track this closely. We will also be trialling the Reading Eggs programme for those children who need extra assistance in reading. ◆ On-going assessments have enabled teachers to identify needs and target teaching. This data has also been used by the SLT on a termly basis to track at risk children and monitor their access to specialist programmes/ interventions. This will be continued in order to track those children and their progress ◆ This regular input is invaluable in the early years, especially for those children who get limited support at home. The work of the teachers has been enhanced again this year by our Volunteer Reading

		<ul style="list-style-type: none"> ◆ Professional conversations will be held at team, appraisal and staff meeting times based on teaching practice and data. ◆ Collaborative practices to be used to enhance evidence-based teaching. ◆ Target students identified and monitored. ◆ New tracking system for Maori and Pasifika children to be continued. ◆ Phonics programme to be provided in class. 	<p>Programme which sees 20 community members come in on a weekly basis to support the children with reading mileage. We will continue to promote this in 2020.</p> <p>The Ready 4 Learning Programme in Team 1 will have a major focus on foundation skills learnt through the use of shared reading.</p> <ul style="list-style-type: none"> ◆ Collaboration of this type has kept the focus on the charter goals and enabled us to use our joint expertise to move children forward. In 2020 we will continue to focus on acceleration of progress. ◆ As above ◆ Tracking of target students each month has helped to focus teachers' attention on these students and has also enabled valuable information to be fed back to our special needs department. This will continue to be a focus for 2020. ◆ The new system is very effective in maintaining focus on moving children forward. We have taken an holistic approach looking at classroom practice, special needs provision and any social/ welfare concerns which are impacting learning. The system will be maintained in 2020 ◆ The phonics programme has been very important for building reading skills. It
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		<ul style="list-style-type: none"> ◆ SENCO to track progress and to adapt specialist programmes to meet needs. ◆ Whole school and individual professional learning programmes undertaken. ◆ Team leaders to lead teaching as inquiry meetings focused on moving target children. ◆ Appraisal goals based around classroom data targets. ◆ Reading at Home Programme offered to parents 	<p>will be continued with a major focus in Years 0-4. New teachers to the school in Team 1 and 2 will be trained.</p> <ul style="list-style-type: none"> ◆ Our SENCO and special needs teacher have worked together to analyse which of the programmes we offer have worked best for our children. This information has been used to plan specialist programmes for 2019 to meet current needs, and for 2020 adaptations have been made based on the effectiveness of the programmes e.g. the introduction of reading eggs for those children who require this programme. ◆ Running record workshops to ensure consistency when administering- this will continue in 2020. ◆ Teams have used their collective expertise to move their children forward. This will continue in 2020. ◆ This practice is well engrained at the school and maintains focus on our charter goals. This will continue in 2020. ◆ The parents who engaged in the programme were very enthusiastic about it and felt better able to support their children at home. However, in Term 1 when we ran the programme there was lack of attendance, and in Term 3 we had to cancel this due to no one enrolling. In 2020 as part of the Ready 4 school programme, ways to assist children with foundation skills which lead on to being
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		<ul style="list-style-type: none"> ◆ Volunteer Reading Programme to assist with Reading mileage. ◆ Kids Zone programme extended into Year 2. ◆ ELA trained TAs to run ESOL programmes under the guidance of our special needs teacher. 	<p>ready for reading, will be shared with parents.</p> <ul style="list-style-type: none"> ◆ This has been most successful so we will continue this over 2020. ◆ In Team 1 Years 0-2 we will have teacher assistants working in classes to support foundation skills. ◆ This will continue for our ESOL students.
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WRITING TARGET	OUTCOME	ACTIONS	EVALUATION/ WHERE TO NEXT
<p>By the end of 2019 our aim was:</p> <p>By the end of 2019 we will increase the percentage of boys writing at their curriculum level or above from 58% to 65% school wide.</p> <p>Baseline Data At the end of 2018 58% of our boys were working at their expected curriculum level or above. Our aim is to increase this to 65% by the end of 2019. As 22% of our focus group are Maori, engagement and achievement for our Maori students will be a focus for the year.</p>	<p>At the end of 2018, 64% of our boys were writing at or above their expected curriculum level.</p>	<ul style="list-style-type: none"> ◆ Phonics to be promoted in Years 0 – 4 and new staff upskilled. 	<ul style="list-style-type: none"> ◆ The phonics programme is helping children who have spelling issues and has proved valuable. We still have work to do to increase teachers' confidence in using the programme and we had some new staff members for 2019 who needed training. In 2020 all our staff in Years 0-4 are trained and will continue to promote this with regular discussions and sharing of ideas at Team Meetings. Our teachers who pick up the Year 0 classes will attend Phonics courses if possible.

		<ul style="list-style-type: none"> ◆ Writing will be taken daily, recognising the importance of writing mileage. ◆ Children to be provided with a wide range of experiences to write about. ◆ Teachers to use their collaborative expertise to review children’s work, identify areas of need and develop strategies to move children forward. ◆ Target children will be identified and monitored through the appraisal process. 	<ul style="list-style-type: none"> ◆ Daily writing is helping many children to develop in confidence. Our next step now is to continue to identify ways in which to engage our reluctant writers. As part of the Ready 4 Learning and oral language professional development for 2020 we will look at ways to promote writing as well as cater for those who need extra support in being “curriculum ready”. ◆ In 2019 we had a greater emphasis on science and looked at using this as a springboard for writing tasks. This helped to motivate our boys. A variety of experiences to hook children into writing were also utilised however it is evident that low oral language and vocabulary has had a major impact on writing. In 2020 we will address this with our whole school professional learning in oral language in Years 3-6, and foundation skills for our Years 0-2. ◆ Time has been put aside during our meeting schedules to enable collaborative pods to have these on a regular basis and children have benefitted. This will continue in 2020 as well as looking at ways to promote oral language and increase vocabulary. ◆ Tracking of target students each term has helped to focus teachers’ attention on these students and has also enabled valuable information to be fed back to our special needs department. This will continue in 2020.
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MATHS TARGET	OUTCOME	ACTIONS	EVALUATION/ WHERE TO NEXT
<p>By the end of 2019 our aim was:</p> <p>By the end of 2019 the percentage of Year 6 children working at Level 4 for Maths will increase from 6% to 15%.</p> <p>Baseline Data At the end of 2018, 6% of our Year 5 children were above for Maths. We want to accelerate the progress of this cohort so that 15% of children will be working above curriculum expectations by the end of Year 6.</p>	We exceeded this goal with 41% of our children working above the standard by the end of Year 6.	<ul style="list-style-type: none"> ◆ We will be continuing with ALiM groups. ◆ Teachers trained in Maths Whizz last year will share their knowledge at team meetings. ◆ The unit holder(s) for Maths will continue to provide PD at team and staff meetings, when appropriate. ◆ Collaborative practices will be used to share best practice. ◆ Teachers will use their collaborative expertise to review children's work, identify areas of need and develop strategies to move children forward. ◆ Cross grouping will occur as required. 	<ul style="list-style-type: none"> ◆ ALiM practices haven't been consistent with the implementation of Maths Whizz so in 2020 we need to revive ALiM practices ◆ Maths Whizz PD will become a part of Team meetings in Y5/6 to ensure positive outcomes for the children ◆ The unit holder has been very proactive and has supported teachers across the school. A fixed term unit will be made available for Maths leadership again in 2020. ◆ Collaboration at team level has been very useful and will continue to be encouraged. ◆ Again using collaborative expertise we have been able to keep improving practice ◆ We recognize that groupings in Maths need to be flexible and fluid, depending on the needs of the children. We will use

		<ul style="list-style-type: none"> ◆ Targeted children will be identified and tracked through the appraisal process and Maths Whizz. ◆ A focus will be placed on Maths problem solving and Maths inquiries. ◆ Professional conversations will be undertaken at team, appraisal and staff meeting times based on teaching practice, data collection and assessment. ◆ Team leaders will ensure that their team members have the content knowledge they need for this level and will oversee Maths planning. ◆ Cross curriculum links will be made to solve real life problems. ◆ PAT testing happens in terms 1 & 4 ◆ Every term Maths Whizz produce a summary for staff, outlining the gaps in knowledge. Staff use this information for deliberate acts of teaching 	<p>both ability and mixed ability groupings again in classes and pods</p> <ul style="list-style-type: none"> ◆ Having POD members come together to discuss the target children at appraisal times has enabled us to use collective expertise to move them forward. ◆ This has been very effective in keeping everyone focused on the charter goals. ◆ Higher engagement has been observed where teachers make the Maths relevant and real. Staff continue to share good practice Careful analysis of the PAT results and Maths Whizz data ensures there is targeted teaching and learning happening
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Kiwisport

In 2019, the school received total Kiwisport funding of \$7751. The funding was spent on paying for a Sport's Co-ordinator for the school. Through the work of the Sport's Co-ordinator we had in excess of 250 children taking part in a wide variety of sports teams. Every child at the school also had the opportunity to take part in an off-site cross-country competition, athletics and swimming sports. Students who qualified took part in cluster and regional sporting events