



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KILBIRNIE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Kilbirnie School (the School). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte 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 18, 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 22 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.



### **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 arises from the Public Audit Act 2001.

## Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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.



Silvio Bruinsma  
Deloitte Limited  
On behalf of the Auditor-General  
Wellington, New Zealand



EST. 1884  
**KILBIRNIE SCHOOL**  
Whāia te iti kahurangi

28 May 2020.

Silvio Bruinsma  
Deloitte Limited  
Chartered Accountants  
PO Box 1990  
WELLINGTON 6011

**REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2019**

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Kilbirnie School (the School) for the year ended 31 December 2019 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the financial position as at 31 December 2019; and
  - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand).

**General representations**

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud.

**Representations for the financial statements**

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87(3) of the Education Act 1989 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2019; and
    - the 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.
- we believe the significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

**Representations about the provision of information**

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

**Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2019. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, surrounding the adoption of the going concern basis of accounting by the School.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

**Publication of the financial statements and related audit report on a website**

- We confirm that we are responsible for the electronic presentation of the audited financial statements, and:
- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
  - that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
  - that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
  - that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Chairperson

Principal

The image shows two horizontal lines representing signature lines. The top line is for the Chairperson and has a handwritten signature in blue ink. The bottom line is for the Principal and has a handwritten signature in blue ink that appears to read 'T. Austin'.

# KILBIRNIE SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 02880  
**Principal:** Tony Austin  
**School Address:** 72 Hamilton Road, Hataitai, Wellington  
**School Postal Address:** PO Box 14 543, Kilbirnie, Wellington  
**School Phone:** 04 939 2311  
**School Email:** office@kilbirnie.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>
Chris Montgomerie	Chairperson/Property	Elected
Davin Hall	Finance	Co-opted
John Denton	Education	Elected
Robin Fepuleai	Policy	Elected
Andy Davies	Projects	Elected
Heidi Cannell	Communications	Elected
Tony Austin	Principal	School Based
Peter Dobson	Staff Representative	School Based

**Accountant / Service Provider:** Derek Blair (Numbry Limited)

# KILBIRNIE SCHOOL

Annual Report - For the year ended 31 December 2019

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# Kilbirnie 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.

Christine Montgomery

Full Name of Board Chairperson

TONY RUSSELL AUSTIN.

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

28/5/2020

Date:

28-5-2020.

Date:



**Kilbirnie School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	1,775,318	1,709,766	1,643,272
Locally Raised Funds	3	166,158	152,411	148,305
Interest income		3,058	2,000	2,766
		<u>1,944,534</u>	<u>1,864,177</u>	<u>1,794,343</u>
<b>Expenses</b>				
Locally Raised Funds	3	66,375	62,836	59,296
Learning Resources	4	1,178,745	1,160,875	1,103,015
Administration	5	100,765	104,029	88,349
Finance		1,329	1,818	2,308
Property	6	478,118	480,882	458,565
Depreciation	7	32,704	37,819	42,934
		<u>1,858,037</u>	<u>1,848,259</u>	<u>1,754,467</u>
<b>Net Surplus / (Deficit) for the year</b>		86,498	15,918	39,876
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>86,498</u>	<u>15,918</u>	<u>39,876</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.

**Kilbirnie School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>145,141</u>	<u>145,141</u>	<u>102,273</u>
Total comprehensive revenue and expense for the year		86,498	15,918	39,876
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,069	-	2,992
<b>Equity at 31 December</b>	20	<u>238,708</u>	<u>161,059</u>	<u>145,141</u>
Retained Earnings		238,708	161,059	145,141
<b>Equity at 31 December</b>		<u>238,708</u>	<u>161,059</u>	<u>145,141</u>

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.

**Kilbirnie School**  
**Statement of Financial Position**

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	64,774	74,000	93,049
Accounts Receivable	9	65,859	72,906	84,212
GST Receivable		6,125	8,000	18,221
Prepayments		3,923	3,962	4,001
Investments	10	179,285	125,000	76,449
		<u>319,966</u>	<u>283,868</u>	<u>275,933</u>
<b>Current Liabilities</b>				
GST Payable		-	-	10,296
Accounts Payable	12	81,673	91,480	92,654
Revenue Received in Advance	13	14,134	19,562	20,040
Provision for Cyclical Maintenance	14	56,488	69,619	51,500
Finance Lease Liability - Current Portion	15	7,169	10,484	10,068
		<u>159,464</u>	<u>191,145</u>	<u>184,557</u>
<b>Working Capital Surplus/(Deficit)</b>		160,502	92,723	91,376
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	96,804	101,755	120,603
		<u>96,804</u>	<u>101,755</u>	<u>120,603</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	14,866	30,723	61,446
Finance Lease Liability	15	3,732	2,697	5,393
		<u>18,598</u>	<u>33,420</u>	<u>66,839</u>
<b>Net Assets</b>		<u>238,708</u>	<u>161,059</u>	<u>145,141</u>
<b>Equity</b>	20	<u>238,708</u>	<u>161,059</u>	<u>145,141</u>

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

**Kilbirnie School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		347,740	378,930	306,142
Locally Raised Funds		160,252	151,973	148,305
Goods and Services Tax (net)		1,801	(740)	57
Payments to Employees		(155,524)	(171,413)	(148,182)
Payments to Suppliers		(235,747)	(237,171)	(197,713)
Cyclical Maintenance Payments in the year		(39,567)	(24,605)	(1,974)
Interest Paid		(1,327)	(1,818)	(2,308)
Interest Received		3,328	1,736	2,215
<b>Net cash from Operating Activities</b>		<b>80,956</b>	<b>96,893</b>	<b>106,542</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(2,362)	(15,698)	(15,827)
Purchase of Investments		(102,836)	(55,000)	(21,860)
<b>Net cash from/(to) Investing Activities</b>		<b>(105,198)</b>	<b>(70,698)</b>	<b>(37,687)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		7,069	-	2,992
Finance Lease Payments		(11,103)	(22,195)	(19,605)
<b>Net cash from/(to) Financing Activities</b>		<b>(4,034)</b>	<b>(22,195)</b>	<b>(16,613)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(28,275)</b>	<b>4,000</b>	<b>52,242</b>
Cash and cash equivalents at the beginning of the year	8	93,049	70,000	40,807
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>64,774</b>	<b>74,000</b>	<b>93,049</b>

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

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

# Kilbirnie School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kilbirnie 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 2019 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 24.

###### *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 11.

### **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) 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. 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.*

### **h) Investments**

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

### **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.*

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

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

Improvements 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

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

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

#### *Non cash generating assets*

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



**k) Accounts Payable**

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

**l) Employee Entitlements***Short-term employee entitlements*

Employee 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.

**m) Revenue Received in Advance**

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

**n) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**o) 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).

**p) 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.

**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 at the start of the year.

**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.

## 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	296,073	303,732	296,975
Teachers' Salaries Grants	1,055,869	1,012,165	973,754
Use of Land and Buildings Grants	386,009	376,496	363,991
Other MoE Grants	21,273	-	-
Other Government Grants	16,094	17,373	8,553
	<u>1,775,318</u>	<u>1,709,766</u>	<u>1,643,272</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	36,652	37,500	34,548
Bequests & Grants	-	-	-
Activities	87,507	94,911	93,667
Trading	-	-	-
Fundraising	42,000	20,000	20,090
Other Revenue	-	-	-
	<u>166,158</u>	<u>152,411</u>	<u>148,305</u>
<b>Expenses</b>			
Activities	66,375	62,836	59,296
	<u>66,375</u>	<u>62,836</u>	<u>59,296</u>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<u>99,783</u>	<u>89,575</u>	<u>89,009</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	20,575	20,400	18,606
Information and Communication Technology	2,153	3,000	5,236
Library Resources	1,330	2,000	1,435
Employee Benefits - Salaries	1,149,381	1,126,475	1,068,404
Staff Development	5,306	9,000	9,334
	<u>1,178,745</u>	<u>1,160,875</u>	<u>1,103,015</u>

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,675	5,400	5,511
Board of Trustees Fees	4,015	4,300	4,275
Board of Trustees Expenses	3,520	3,500	936
Communication	4,149	4,000	3,741
Consumables	17,731	20,229	17,031
Operating Lease	(505)	-	(4,752)
Other	287	500	481
Employee Benefits - Salaries	60,469	56,000	56,615
Insurance	4,316	4,500	4,511
Service Providers, Contractors and Consultancy	1,110	5,600	-
	<u>100,765</u>	<u>104,029</u>	<u>88,349</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	27,313	28,000	1,547
Consultancy and Contract Services	26,507	27,000	49,902
Cyclical Maintenance Provision	(2,025)	12,000	16,332
Grounds	11,195	13,676	12,547
Heat, Light and Water	12,266	16,000	12,686
Rates	2,087	1,823	1,558
Repairs and Maintenance	14,767	7,383	-
Use of Land and Buildings	386,009	375,000	363,991
	<u>478,118</u>	<u>480,882</u>	<u>458,565</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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	3,875	3,731	3,587
Furniture and Equipment	10,202	11,105	12,009
Information and Communication Technology	7,882	8,082	8,282
Leased Assets	10,596	14,673	18,750
Library Resources	150	228	307
	<u>32,704</u>	<u>37,819</u>	<u>42,934</u>

## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	64,774	74,000	93,049
Cash and cash equivalents for Cash Flow Statement	<u>64,774</u>	<u>74,000</u>	<u>93,049</u>

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

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Interest Receivable	629	764	900
Banking Staffing Underuse	-	-	14,300
Teacher Salaries Grant Receivable	65,230	72,141	69,013
	<u>65,859</u>	<u>72,906</u>	<u>84,212</u>
Receivables from Exchange Transactions	629	764	900
Receivables from Non-Exchange Transactions	65,230	72,141	83,313
	<u>65,859</u>	<u>72,906</u>	<u>84,212</u>

## 10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	179,285	125,000	76,449
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>179,285</u>	<u>125,000</u>	<u>76,449</u>

## 11. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	27,775	-	-	-	(3,875)	23,900
Furniture and Equipment	66,975	-	-	-	(10,202)	56,773
Information and Communication	11,388	2,362	-	-	(7,882)	5,868
Leased Assets	14,316	6,543	-	-	(10,596)	10,263
Library Resources	150	-	-	-	(150)	(0)
Balance at 31 December 2019	<u>120,603</u>	<u>8,905</u>	<u>-</u>	<u>-</u>	<u>(32,704)</u>	<u>96,804</u>

The net carrying value of equipment held under a finance lease is \$10,263 (2018: \$14,316)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	105,502	(81,601)	23,900
Furniture and Equipment	285,066	(228,294)	56,773
Information and Communication	107,652	(101,784)	5,868
Leased Assets	88,647	(78,384)	10,263
Library Resources	60,561	(60,561)	(0)
<b>Balance at 31 December 2019</b>	<b>647,428</b>	<b>(550,624)</b>	<b>96,804</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements	21,884	9,478			(3,587)	27,775
Furniture and Equipment	78,409	574			(12,009)	66,975
Information and Communication Technology	13,894	5,775			(8,282)	11,388
Leased Assets	29,687	3,378			(18,750)	14,315
Library Resources	457				(307)	150
<b>Balance at 31 December 2018</b>	<b>144,331</b>	<b>19,205</b>	<b>-</b>	<b>-</b>	<b>(42,934)</b>	<b>120,603</b>

The net carrying value of equipment held under a finance lease is \$14,315 (2017: \$29,687)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements	105,502	(77,727)	27,775
Furniture and Equipment	286,332	(219,357)	66,975
Information and Communication Technology	109,109	(97,721)	11,388
Leased Assets	82,104	(67,788)	14,316
Library Resources	60,561	(60,411)	150
<b>Balance at 31 December 2018</b>	<b>643,608</b>	<b>(523,005)</b>	<b>120,603</b>

## 12. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating Creditors	15,611	18,442	21,266
Employee Entitlements - Salaries	64,295	70,394	67,868
Employee Entitlements - Leave Accrual	1,767	2,643	3,520
	<b>81,673</b>	<b>91,480</b>	<b>92,654</b>
Payables for Exchange Transactions	81,673	91,480	92,654
	<b>81,673</b>	<b>91,480</b>	<b>92,654</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	14,134	19,562	20,040
	<u>14,134</u>	<u>19,562</u>	<u>20,040</u>

### 14. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	112,946	112,946	98,588
Increase/ (decrease) to the Provision During the Year	(2,025)	12,000	16,332
Use of the Provision During the Year	(39,567)	(24,604)	(1,974)
Provision at the End of the Year	<u>71,354</u>	<u>100,342</u>	<u>112,946</u>
Cyclical Maintenance - Current	56,488	69,619	51,500
Cyclical Maintenance - Term	14,866	30,723	61,446
	<u>71,354</u>	<u>100,342</u>	<u>112,946</u>

### 15. 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	7,169	-	10,068
Later than One Year and no Later than Five Years	3,732	-	5,393
Later than Five Years	-	-	-
	<u>10,901</u>	<u>-</u>	<u>15,461</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 trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,015	4,275
Full-time equivalent members	0.21	0.25
<i>Leadership Team</i>		
Remuneration	392,874	382,557
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	396,889	386,832
Total full-time equivalent personnel	4.21	4.25

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 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	0.00	0.00
100 - 110	0.00	0.00
	0.00	0.00

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

## 18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 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.

## 19. Commitments

### (a) Capital Commitments

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

(Capital commitments at 31 December 2018: \$nil)

## 20. 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.

## 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	64,774	74,000	93,049
Receivables	65,859	72,906	84,212
Investments - Term Deposits	179,285	125,000	76,449
<b>Total Financial assets measured at amortised cost</b>	<b>309,918</b>	<b>271,906</b>	<b>253,711</b>

### Financial liabilities measured at amortised cost

Payables	81,673	91,480	92,654
Finance Leases	10,901	13,181	15,461
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>92,574</b>	<b>104,661</b>	<b>108,114</b>



## **22. 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 will continue to receive funding from the Ministry of Education, even while closed.

## **23. Comparatives**

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

## **24. 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 10 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.

## SECTION 5: Annual Management Plans 2019.

Individual management plans have been developed for each of the school's three strategic drivers.

Strategic goal 1: **Equity, excellence and Hauora/ well-being for all students.**

### Focus area:

- Literacy- Reading.

### Annual Plan goals:

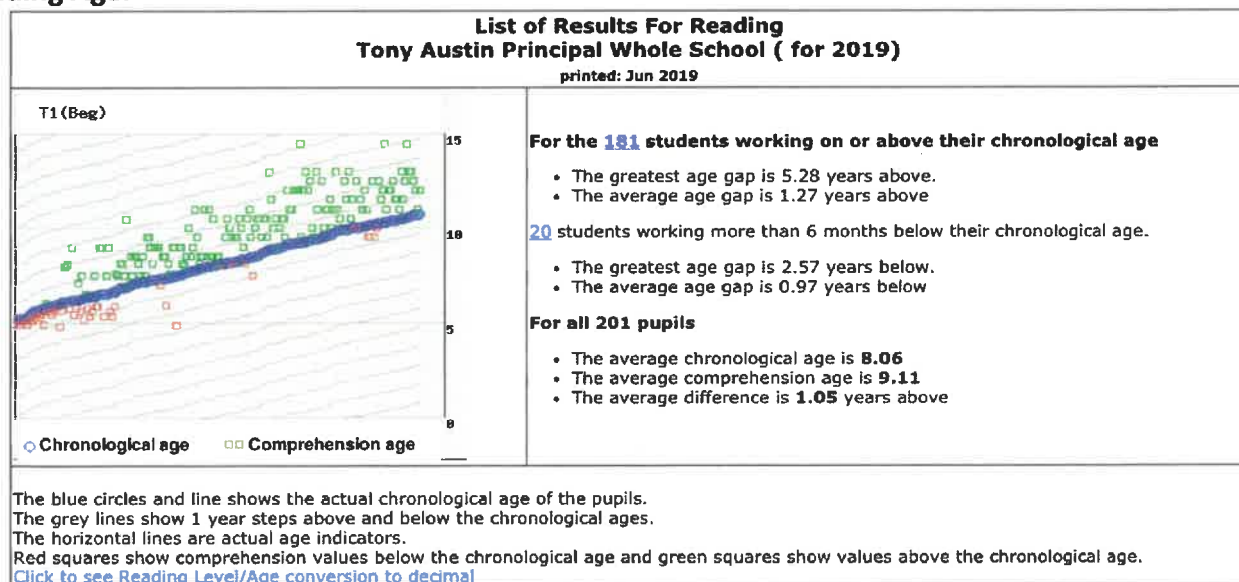
- To increase the number of students achieving AT or ABOVE expectation in Reading.
- To accelerate the progress being made by students who have learning needs in reading. Acceleration is defined as making more than one year's progress in 2019.

### Student Achievement Targets.

Curriculum area.	Reading.
Students targeted.	Lower achieving students in reading. 2018 end of year data shows a group of students who require acceleration.  All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in reading.
Lead/support staff.	Jacqui Brown and Peter Dobson- Deputy Principals. Glenys Johnston- Senior Teacher. Tony Austin- Principal.
Budget.	Facilitation from <b>Sharp Reading</b> \$2000 Expert teacher release for mentoring- certificated teachers from 2018. Teacher release for observation and inquiry.

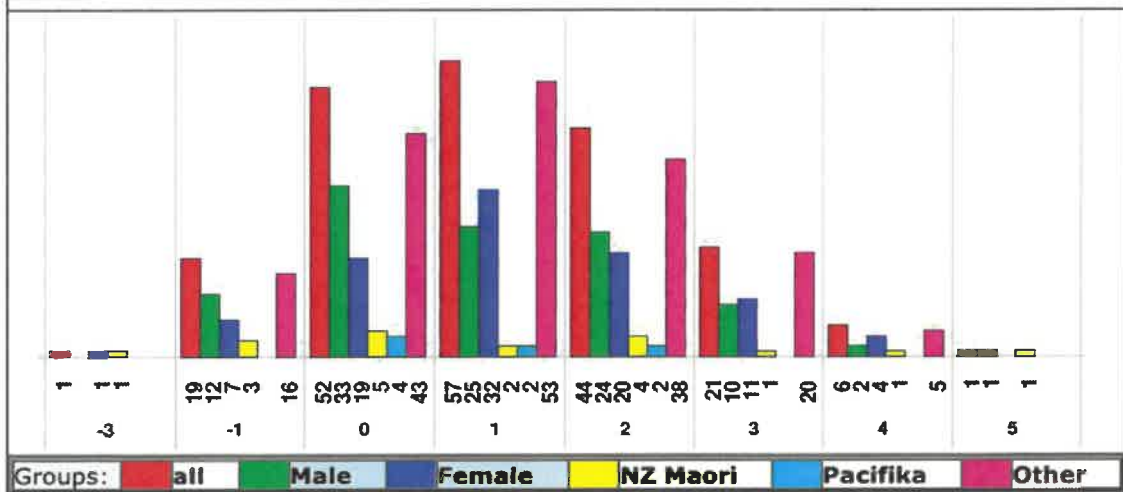
**2019 Baseline data- collected, collated and analysed early in term 1.**

### Reading Age.



## Reading age T1(Beg) Count of pupils above and below their chronological age

Counts of all pupils



- 181 students are working at or above their chronological age.
- 20 students are working more than 6 months below their chronological age.
- 4 Māori students are working more than 6 months below their chronological age.
- 5 Māori and 4 Pasifika students are working at their chronological age.
- Male students are over represented in the one year below and at chronological age bands.

### 2019 Targets.

#### Reading Age

- No student will be working more than 6 months below their chronological age.
- Fewer male students are over represented in the one year below and at chronological age bands.
- No Māori and Pasifika students will be working more than 6 months below their chronological age.
- Māori and Pasifika students working at chronological age will move into the above bands.

### Action Plan- Reading

#### Objectives

##### Teachers will:

- Participate in PLD in reading based on internal facilitation in the *Sharp Reading*
- Gather data to evaluate student ability in reading.
- Use evidence to identify the most important learning needs for each lower achieving students in reading.
- Use internal expertise to determine how students might be most effectively taught.
- Develop a critical friend observation and feedback cycle based on improving practice in reading related to the needs of Lower achieving students in reading.
- Implement new strategies and approaches in the classroom based on student needs.
- Evaluate outcomes using data and student voice.
- Plan to continue to sustain the PLD.

## Planning.

Action	Responsibility	Resources	Success criteria
Assessment tools used to gather student achievement information on all students in reading.	All teachers.	PROBE PM Reading sprints STAR NE Assessment in literacy.	Data to evaluate student ability in reading is gathered.
TOD refresher workshop.	Lead staff.		All staff review the <b>Sharp Reading</b> programme.
Plans for each teacher are established targeting accelerated progress in reading.	Lead staff.	<b>Sharp Reading</b> tools.	<b>Sharp Reading</b> used as part of reading programmes.
Follow up staff meetings.	Lead staff.	Monitoring and tracking tools.	Momentum is maintained through establishing goals and next steps.
Work in hubs to develop a programme of objectives for each area of the school as next steps.	All staff.		Momentum is maintained through establishing goals and next steps.
Observations of peers and critical friend conversations.	Senior staff.	Kilbirnie School observation documents.	Observations and critical friend conversations based on the new work are used to promote PLD.

## Variance Analysis- December 2019.

Outcomes-what happened? 2019 outcomes- collected, collated and analysed in term 4.
<p><b>2019 Target.</b></p> <ul style="list-style-type: none"> <li>No student will be working more than 6 months below their chronological age.</li> <li>Fewer male students are over represented in the one year below and at chronological age bands.</li> <li>No Māori and Pasifika students will be working more than 6 months below their chronological age.</li> <li>Māori and Pasifika students working at chronological age will move into the above bands.</li> </ul>
<p><b>2019 outcomes.</b></p> <ul style="list-style-type: none"> <li>11 working more than 6 months below their chronological age. 8 fewer that start of year.</li> <li>The number of male students represented in the one year below chronological age has been reduced from 12 to 6.</li> <li>The number of Māori students represented in the one year below chronological age has been reduced from 4 to 2.</li> <li>All Pasifika students are At or Above chronological age.</li> </ul>
<p><b>Analysis of initiative on values student outcomes.</b></p> <p><b>Reasons for variance (Why did it happen?) and Evaluation (Where to next?)</b></p> <p>Student achievement information from reading ages, self-review involving all staff and student voice from students at all level suggest the initiative has had impact on valued student outcomes. There are many examples of accelerated progress (more than one year's progress in the 2019 school year) including the acceleration of Maori and Pasifika students. The students working more than 6 months below their chronological age will be targeted in 2020. A focus could also be to promote the achievement of Māori and Pasifika students to progress from AT to Above expected levels. Several students have learning needs which are likely to make progress more gradual. These students will be monitored.</p>

**Focus area:**

- Literacy- Writing in years 2-3.

**Annual Plan goals:**

- To increase the number of year 2-3 students achieving AT or ABOVE expectation in writing.
- To accelerate the progress being made by year 2-3 students who have learning needs in writing. Acceleration is defined as making more than one year's progress in 2019.

**Student Achievement Targets**

<b>Curriculum area.</b>		<b>Writing.</b>				
Students targeted.		Lower achieving year 2-3 students in writing. Students achieving at the expected level who may have the potential to achieve above the expected level in writing. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in writing.				
Lead/support staff.		Kay Mudge and Jess Thomson.				
Budget.		Leadership- Kahui Ako Within School Leadership (WSL). Teacher release for observation, school visits and inquiry. Facilitation from PHD candidate.				
<b>2019 Baseline data- collected, collated and analysed early in term 1. Term 1 AsTTle Writing Sample.</b>						
<b>Year 2.</b>						
<b>Level 1B: 16</b>		<b>Level 1P: 12</b>		<b>Level 1A: 15</b>		<b>Level 2B: 3</b>
<b>Year 3.</b>						
<b>Level 1B: 10</b>	<b>Level 1P: 13</b>	<b>Level 1A: 3</b>	<b>Level 2B: 5</b>	<b>Level 2P: 2</b>	<b>Level 2A: 2</b>	<b>Level 3B: 1</b>
<b>2019 Targets. Term 1 AsTTle Writing Sample.</b>						
<b>Year 2.</b> No students at Level 1B. 10 students at Level 2B.						
<b>Year 3.</b> No students at Level 1B. 10 students in Levels 2P/2A.						

## Action Plan- Writing in years 2-3.

### Objectives

Teachers will:
<ul style="list-style-type: none"> <li>• Participate in PLD to implement the Self-Regulated Writing (SRW) programme across year 1-4 classes.</li> <li>• Gather data to evaluate student ability in writing.</li> <li>• Gather student voice data about student attitudes toward writing.</li> <li>• Use evidence to identify the most important learning needs for each student in writing.</li> <li>• Use internal and external expertise to determine how students might be most effectively taught via SRW.</li> <li>• Develop a critical friend observation and feedback cycle based on improving practice in SRW related to student needs.</li> <li>• Implement SRW strategies and approaches in the classroom based on student needs.</li> <li>• Evaluate outcomes using data and student voice.</li> <li>• Plan to continue to sustain the PLD.</li> </ul>

### Planning.

Action	Responsibility	Resources	Success criteria
Establish WSL position and expected work stream- SRW in years 2-3.	WSL	From Kahui Ako.	Leadership and expectations established.
Introduction to SRW	WSL		PLD commenced prior to data collection.
Assessment tools used to gather student achievement information on all students in writing.	All teachers	e- AsTTle tools.	Data to evaluate student ability in writing is gathered.
Gather student voice in regard to current writing programmes.	All teachers led by WSL.	Survey or focus group.	Student voice data underpins development of SRW in classes.
WSL provide session for all staff introducing programme and tools.	WSL	Programme tools developed by WSL.	Teachers able to start using programme.
WSL provides on going professional learning and development and support for staff.	WSL	Programme tools developed by WSL.	Teachers able to continue using programme.
In class modelling and observations.	WSL		Teachers enhance use of programme and have feedback on progress.

*Variance Analysis- December 2019.*

<b>Outcomes-what happened? 2019 outcomes collected, collated and analysed early in term 4.</b>	
<b>2019 target</b>	<b>2019 outcome.</b>
<b>Year 2.</b> No students at Level 1B. 10 students at Level 2B.	<b>Year 2.</b> 4 students at 1B. Reduced from 16. 16 students within Level 2. Increased from 3.
<b>Year 3.</b> No students at Level 1B. 10 students in Levels 2P/2A.	<b>Year 3.</b> 3 students at Level 1B. Reduced from 10. 6 students in Levels 2P/2A. Increased from 4.
<b>Analysis of initiative on values student outcomes.</b> <b>Reasons for variance (Why did it happen?) and Evaluation (Where to next?)</b>	
<p>Student achievement information and feedback from staff suggest the SRW initiative has had a significant impact on valued student outcomes in the learning area of writing. There are examples of accelerated progress (more than one year's progress in the 2019 school year) including students who have progressed from with the lower and middle stages of level 1 to end the year achieving within level 2. This progress can be seen from both year 2 and 3 students.</p> <p>A small number of students remain within level 1 at the end of the year. Teachers will discuss the aspects of the writing produced by these students to ascertain the next steps for them in learning in writing. Next steps will be to plan for these harder to move students and also review the impact of the programme on students who are achieving at expected levels but may have the potential to move beyond this.</p>	

**Focus area:**

- Maths- in year 6 (2019). These students were in year 5 in 2018.

**Annual Plan goals:**

- To increase the number of students achieving AT or ABOVE expectation in maths.
- To accelerate the progress being made by year 6 (2019) students who have learning needs in maths. Acceleration is defined as making more than one year's progress in 2019.

**Student Achievement Targets**

<b>Curriculum area.</b>	<b>Maths.</b>				
<b>Students targeted.</b>	Lower achieving year 6 (2019) students in maths. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in maths.				
<b>Lead/support staff.</b>	Senior leadership team.				
<b>Budget.</b>	Two days release for each teacher- GLoSS and JAM. Teacher release for observation, school visits and inquiry. Facilitation and external PLD if needed.				
<b>2019 Baseline data- collected, collated and analysed early in term 1. Year 6 students.</b>					
<b>Level 5E: 10</b>	<b>Level 5: 5</b>	<b>Level 6E: 13</b>	<b>Level 6: 5</b>	<b>Level 7E: 8</b>	<b>Level 7: 1</b>
<b>2019 Targets.</b>					
No students at Level 5. 15 students at Level 7E/7.					

**Action Plan- Maths in year 6.****Objectives**

<b>Teachers will:</b>
<ul style="list-style-type: none"> <li>• Gather data to evaluate student ability in maths. GLoSS and JAM testing will be resourced across the school at the start of the year. Teachers will meet to discuss moderation of this testing prior to undertaking.</li> <li>• GLoSS and JAM data will be used to identify specific next steps for each student.</li> <li>• Teachers will use data to plan for group-based teaching correlated to needs identified.</li> <li>• Targeted support programmes will be developed for those that need this. This may involve support staff and involvement of RTLB or outside facilitation.</li> <li>• Develop a critical friend observation and feedback cycle based on improving practice in new initiatives related to student needs.</li> <li>• Teacher will report specific needs to whanau during term 1 conferencing to allow whanau to support learning in identified areas of maths.</li> </ul>



## Planning.

Action	Responsibility	Resources	Success criteria
GLOSS and JAM data collected in one- one interview assessments.	Senior staff to timetable release.	Assessment tools	Specific data collected on each student.
Next steps identified for each student and groups established accordingly.	All staff	Data	Teaching is specific to identified needs.
Initiatives for specific needs planned and established- RTLB/ TA involved. Focus on year 6.	Senior staff.	Depending on initiatives.	Teaching is specific to identified needs. Intense focus on those that need differentiated learning.
Next steps reported to whanau at conferencing	All teachers.	Learning evidence- goals.	Whanau able to support learning in identified areas of maths.
Teachers work together and collaborate with support staff to develop specific programmes based on identified needs of individuals and groups of year 6 students.	All teachers.	Depending on specific needs.	Individual learning needs are being met.
Classroom assessments to monitor progress of learners.	All teachers.	Depending on specific needs.	Programmes modified as students make progress.

## Variance Analysis- December 2019.

Outcomes-what happened? 2019 outcomes collected, collated and analysed early in term 4.	
<b>2019 targets.</b>	<b>2019 outcomes:</b>
No students at Level 5. 15 students at Level 7E/7.	2 students at level 5. Reduced from 15. No student at early stage 5. Reduced from 10.  17 students in level 7 or above. This includes 5 students at early stage 8.
<b>Analysis of initiative on values student outcomes.</b>	
<b>Reasons for variance (Why did it happen?) and Evaluation (Where to next?)</b>	
There are examples of accelerated progress (more than one year's progress in the 2019 school year) including students who are achieving at early level 8 at the end of the year. This represents a high level of achievement. The number of students achieving in the low range has been significantly reduced. 2 students remain in level 5 and will need monitored going forward and additional remediation in maths. Teachers will discuss this in transition meetings with new schools.	

## Strategic goal 2: All students will be actively engaged in learning.

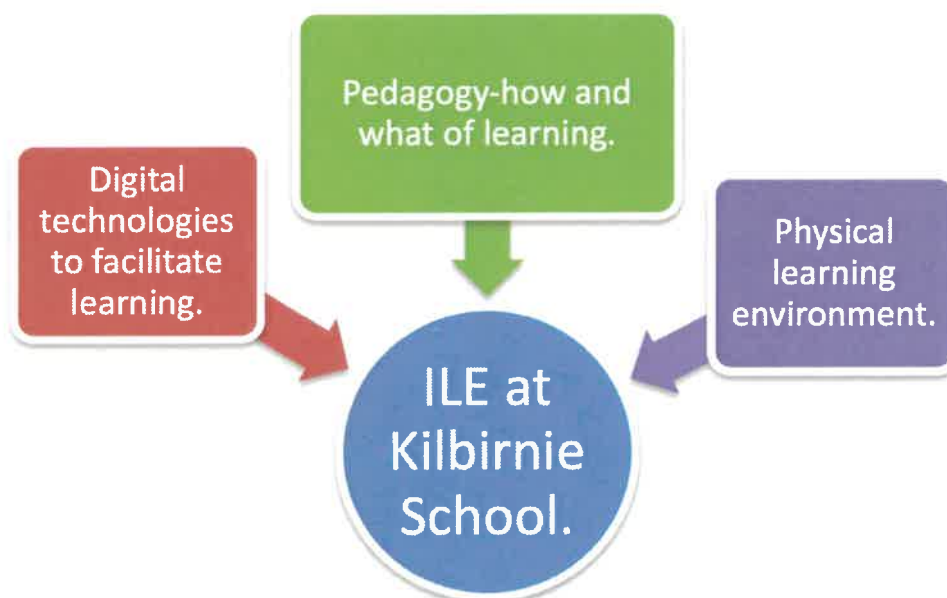
### Focus areas:

1. Future focused learning in a modern learning environment.
2. Increased learner agency, choice, control and autonomy.
3. Digital technologies, E-learning and digital citizenship.
4. Thinking and independent learning skills.
5. Educationally powerful connections between home and school.

### Rationale:

The enactment of the vision and graduate profile of Kilbirnie School requires the development of an innovative learning environment (ILE) within which our students can develop the skills and competencies for life-long learning. This will require coherence between our school vision, the newly developed graduate profile and the teaching and learning practices used by staff and students. Staff began to inquire into this work in 2016. In 2017, all staff participated in professional learning to support the next stage in the process of interpreting and then implementing the intent of an ILE. This will be specific to the context of their work with students. This work will continue in 2019.

We believe an ILE can be conceptualised as an environment centred on the individual learner in which there is a dynamic, synergistic relationship between key elements of the system. An ILE at Kilbirnie School requires digital technologies and the physical learning environment to work coherently to underpin and facilitate the core pedagogies that drive independent learning. Increasing student agency and self-efficacy is essential in driving the motivation and curiosity students need to inspire them to engage with the 'how and what of pedagogy' so vital to the development of the competencies and literacies Kilbirnie School desires for its graduates.





## Action Plan – Student Engagement

### Objectives:

Staff will explore the elements of an ILE and build an appreciation of the benefits to student learning and development of establishing an ILE. Staff will begin to implement elements of an ILE in the specific context in which they work. This may look different for each staff member.

### Teachers will:

- Compare their practise with that implicit within an effective ILE
- Use the Teacher Inquiry process to determine how students respond to changes in practise aligned to ILE. Use student voice to create data for this purpose. In 2019 inquiry will be undertaken as a hub.
- Implement new strategies and approaches in the classroom following professional learning and development (PLD).
- Review the effectiveness of these and modify within context.

### Detailed Plan

Action	Responsibility	Resources	Time frame	Success criteria
<b>5. Educationally powerful connections between home and school.</b>				
New school video newsletter.	Principal.		Term 1	The school newsletter has a teaching/learning and student focus and a video element.
Principal open mornings weekly.	Principal.		Term 1	Parents have regular informal access to school leadership.
School informational evening.	All staff.	Presentation preparation.	Term 1	Parents have an organised opportunity to learn about school, hub and classroom programmes.
Individual information sheet for parents to complete about their child. Focus on student interest, needs and strengths.	All staff to develop.		Term 1	Parents have the opportunity to share information about their child.
Individual meetings to discuss students' (parents and teachers only).	All staff	Use the new information sheet.	Term 1	Parents feel they have had the chance to speak to teacher without child present.
Each hub will maintain a blog throughout the year. The blogs will link from the school website.	A staff member in each hub to lead.	On-line Blogging tool.	Term 1	Parents have the opportunity to see examples of classroom work and activities on-line.
All staff will use email regularly to provide parents with information about classroom activities and events.	All staff.		Term 1	Parents are well informed of classroom, hub and school wide activities and events.
Consider the possibility of hub assemblies and sharing of learning in genius hour	All staff.			Students in hub work together. Opportunity for parents to see

across the hub. Parents invited to participate.				learning shared.
<b>3. Digital technologies, E-learning and digital citizenship.</b>				
<p>Review digital Citizenship PLD programme from Bridging the Gap.</p> <p>Use to build student agreement as part of BYOD implementation.</p> <p>Investigate possibility of Netsafe returning to present to students.</p> <p>Consider how students can be instructed in correct posture while using a device.</p>	School e-learning leaders. Matairangi hub staff.	Resources from Bridging the Gap and those developed as a staff in 2017 and 2018.	Term 1.	<p>All students develop an age- appropriate sense of digital citizenship including an understanding of on-line safety.</p> <p>Student agreement established for Matairangi hub students.</p>
Imbed implementation of BYOD to support learning of Matairangi hub students. Following the detailed work in 2017 and 2018.	School e-learning leaders. Matairangi hub staff.	Those developed in 2017/18 and additional as required throughout the year. Initially the student agreement.	Term 1-4.	The planning and preparation in 2017/18 facilitates an organised start to the BYOD programme.
Review of school wide infrastructure once BYOD is established.	School e-learning leaders.		Term 2-3	Student access to devices to support learning is equitable across the school.
Continue work to implement new digital curriculum.	School e-learning leaders.	School based and from Ministry of Education.	Term 2-4	Ready for use in 2020.
<b>1. Future focused learning in a modern learning environment.</b>				
<b>2. Increased learner agency, choice, control and autonomy.</b>				
Review our definition of ILE and the purpose of student agency.	Senior staff.	Presentation materials.	TOD.	Staff have a shared understanding of what the school is intending to achieve and why this benefits students. Moral purpose established.
<p>Review Genius Hour implementation across the school.</p> <p>Review rubrics and criteria for Genius hour/passion projects. Review the initial stages of our process to ensure best outcomes are possible.</p> <p>Make these available to parents on the school website.</p>	All staff. This will include the need to review how the senior students are supporting the younger students to engage successfully with their projects.		Term 2 start.	Genius Hour in operation across the school. Tua kana-teina supports the work. Working in hubs, teachers review the rubric related to the implementation of Genius hour in a manner appropriate for their students. Parents are informed of genius hour and the

				rubrics.
<p>School wide inquiry learning investigations become part of normal curriculum delivery.</p> <p>School-wide concept investigations will feature twice annually. Staff will look for opportunities in which students can support each other in shared learning. Assemblies and newsletters will be used to ensure students are aware of school wide studies.</p> <p>Development of new 2-year conceptual curriculum for 2020-2021. Teachers will develop an approach that ensures a balanced curriculum is delivered.</p>	All staff.		<p>First school wide study-Term 2, 2019. Sustainability via science.</p>	<p>Staff maintain the Integrated Inquiry Learning overview across the 8 terms.</p> <p>Students have opportunities to learn from each other when investigations are shared across the school.</p> <p>Discussion of investigations across the school evident.</p>

**Review and use of review data and information:**

This action plan is reviewed by staff as part of the hub review process. This process focusses on the use of information to enhance this area of our work and includes the analysis of student voice.

### Strategic goal 3: Personalization for student needs and interests.

#### Focus area:

1. Support for diverse learners and specific learning needs.
2. Rich school-wide bicultural and environmental programmes. Monitoring and acceleration of Maori and Pasifika learners.
3. An authentic school-based curriculum. Opportunity for real life and application and connection.
4. A broad range of extra curricula learning opportunities.

#### Action Plan.

#### Teachers will:

Action	Responsibility	Resources	Time frame	Success criteria
<b>1.Support for diverse learners and specific learning needs.</b>				
<p>Following the removal of National Standards, review of assessment tools and procedures used by staff at different times in the school year.</p> <p>Update the school data overview with National Standards removed. PLD on the use of new Kilbirnie School curriculum level based OTJs started in 2018. Use to report to parents.</p> <p>Review reporting systems- use of BYOD. EOY report forms and method.</p> <p>Identify priority learners to monitor during the year. New 2019 individual portfolio of Maori and Pasifika students.</p>	Senior staff.	Current documentation.	Term 1-2.	<p>Selection and use of tools is based on shared understanding of purpose.</p> <p>Tools are valid, reliable and manageable for staff.</p> <p>National Standards are removed.</p>
<p>Review the 'Needs Analysis' process and establish this within e-tap.</p> <p>Maintain the separate registers for able and those needing support. New register build 2018. PLD needed in 2019.</p>	SENCO	Kilbirnie School Needs Analysis document.	Term 1	<p>Data is used to identify individual needs of students.</p> <p>Data available for future teachers.</p>
Collection and collation of Needs Analysis documentation and report	SENCO.	Revised needs analysis	Term 1-2	Senior staff and BoT have an overview of needs across the school.

to BoT using new format within e-tap.				
School wide Life Ed programme	All staff and Life ED.	Supporting resources.	Term 1.	Focus on student relationships and interactions with each other.
Life Ed programme for year 6 students- body changes.	Matairangi hub leader.	Supporting resources	Term 4 2019.	Learning relevant to students of this age available.
Review of contribution to school culture and student relationships made by peer mediators and student council.	Lead staff – peer mediation and student council.		Term 2-3	Agency for senior students to model positive relationships between students.
Establish and maintain TAI based on needs in Reading.	All staff.	TAI documentation. Teachers will record evidence of both qualitative impact and assessment data outcomes.	Term 2-4	Teachers will be able to monitor the success of the PLD through evaluating the impact of the work on the group of students tracked in TAI.
Monitoring of needs analysing, priority learners and TAI groups.	Senior staff.	Required documentation.	Term 2-4.	Student progress is reviewed.
<b>2.Rich school-wide bicultural programme.</b>				
Whanau group to unpack Maori success as Maori and report back.	Senior staff and whanau group.			Planning specific to findings possible.
Kapa haka ropu to have new uniforms.	Lead staff		2019	New uniforms represent the school imagery.
Promote the school whanau group- web site, newsletters.	All staff.		Term 1-4	Whanau group has a growing presence in the school.
Whanau group hui to plan for the year's developments.	Lead staff.		Term 1	Actions for the year planned.
Mihi whakatau as part of welcome to new students and staff.	Lead staff.		Twice annually.	Mihi whakatau becomes part of the school culture.
<b>3.A broad range of extra curricula learning opportunities.</b>				
Garden to Table introduced to Kilbirnie School	Kiatiaki group	Sponsors.	Term 2	GTT learning active at Kilbirnie School.
New markings enhance chess club.	Lead staff	New markings and pieces.	Term 1	Chess club grows.
School wide review of opportunities available to students at different levels of the school. Teachers to contribute to this review and the development of new ideas.	Senior staff. This includes a review of opportunities for senior students to lead lunchtime activities for younger students.		Senior staff planning day and TOD.	Current opportunities reviewed and new ideas considered.
Electives to celebrate Matariki to become an annual event.	All staff and members of the school community		Term 2.	Student agency in activity choice.



New library development.	Lead staff.		Term 1 and 2.	New library is well used as a hub for opportunities for students.
School wide Choosing Thursday programme	All staff and members of the school community where possible.		Term 4	Student agency in activity choice.

**Review and use of review data and information:**

This action plan is reviewed by staff as part of the hub review process. This process focusses on the use of information to enhance this area of our work and includes the analysis of student voice.



EST. 1884  
**KILBIRNIE SCHOOL**  
Whāia te iti kahurangi

## **Re: Use of Kiwisport Funding at Kilbirnie School in 2019.**

In 2019, Kilbirnie School received \$3162.72 of Kiwisport funding. This was utilized on extra uniforms for students to wear when representing the school in sports events, competitions and activities.

It was also used to purchase items for sporting and physical education equipment, to subsidize transport for year 1 – 6 school groups travelling to the ASB Stadium in Wellington for sporting activities and to fund outside providers to come into the school and provide expert training and coaching.

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Kilbirnie School

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## Kilbirnie School Board of Trustees 2019.

Name	Type of member.	Email	Start date.	Term expiry
Chris Montgomerie	Parent elected. Chair.	<a href="mailto:chris.montgomerie@xtra.co.nz">chris.montgomerie@xtra.co.nz</a>	June 2019.	Election 2022.
Robin Fepuleai	Parent elected.	<a href="mailto:robinaihua@gmail.com">robinaihua@gmail.com</a>	June 2019.	Election 2022.
Andy Davies	Parent elected.	<a href="mailto:dandrewdaves@gmail.com">dandrewdaves@gmail.com</a>	June 2019.	Election 2022.
John Denton	Parent elected.	<a href="mailto:johnpdenton@xtra.co.nz">johnpdenton@xtra.co.nz</a>	June 2019.	Election 2022.
Davin Hall	Co- opted.	<a href="mailto:davinintoronto@gmail.com">davinintoronto@gmail.com</a>	June 2019.	Election 2022.
Heidi Cannell	Parent elected.	<a href="mailto:heidi.garrett@hotmail.com">heidi.garrett@hotmail.com</a>	June 2019.	Election 2022.
Peter Dobson	Staff trustee	<a href="mailto:peterd@kilbirnie.school.nz">peterd@kilbirnie.school.nz</a>	June 2019.	Election 2022.
Tony Austin	Principal	<a href="mailto:tony@kilbirnie.school.nz">tony@kilbirnie.school.nz</a>	NA	NA