

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KILBIRNIE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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 2017, 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 2017; 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 2018. 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.

#### 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**

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.

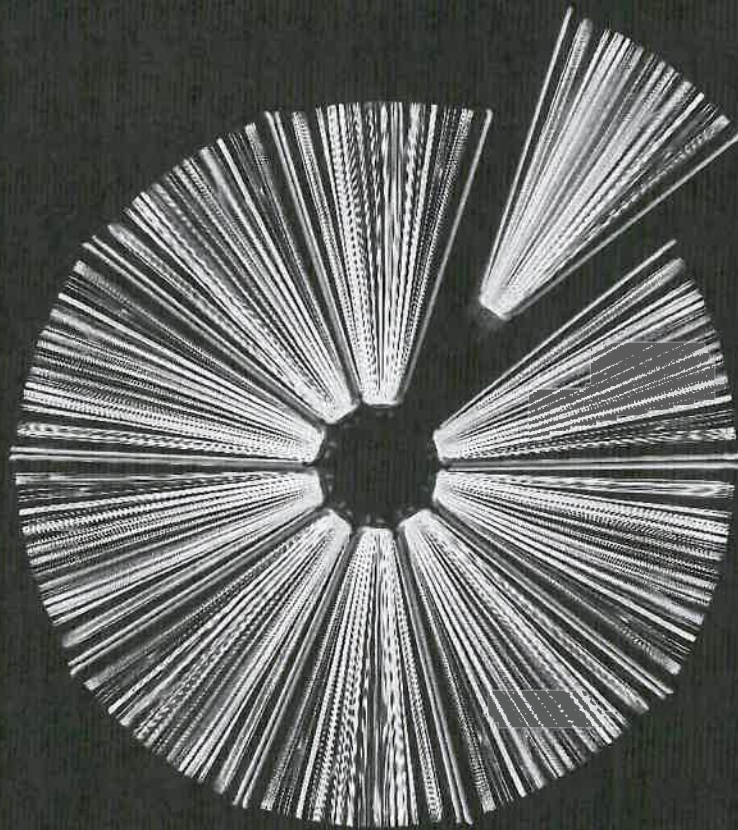
Other than the audit, we have no relationship with or interests in the School.



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



**Deloitte.**



**Kilbirnie School**

Report to the Board of Trustees for  
the year ended 31 December 2017

28 May 2018

The Board of Trustees  
Kilbirnie School  
72 Hamilton Road, Hataitai

Dear Trustees

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the school financial statements for the year ended 31 December 2017 which we consider appropriate for the attention of the Board of Trustees ("the Board"). These matters have been discussed with management and their comments have been included, where appropriate.

We look forward to the opportunity to discuss these at a Board meeting should you wish to discuss this report. In the interim should you require clarification on any matter in this report please do not hesitate to contact us.

This correspondence is part of our ongoing discussions as auditor in accordance with our signed engagement letter and as required by the Office of the Auditor General requirements, which include New Zealand auditing standards. This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We have prepared this report solely for the use of the Board and it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy without our prior written consent, we would not accept responsibility for any reliance that they might place on it.

We would like to take this opportunity to extend our appreciation to management for their assistance and cooperation during the course of our audit.

Yours faithfully  
**DELOITTE LIMITED**



Silvio Bruinsma  
**Appointed Auditor**

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# 1. Status of the audit and areas of focus

Our audit of the 31 December 2017 financial statements is substantially complete, subject to the completion of the following matters which are outstanding:

- appropriate procedures relating to subsequent events up to the date of our audit opinion;
- receipt of the signed management representation letter;
- adoption of the financial statements and signing of financial statements by the Board of Trustees.

We understand that these will be approved by the Board under delegation to specified Trustees.

Areas of focus	
Matter Identified	Audit Response
<p>1.1 Office of the Auditor-General ("OAG") audit brief matters</p> <p>As you are aware our audit is completed under contract from the OAG and annually we are asked to specifically consider certain potential matters of interest.</p> <p>Areas of focus this year remain similar to previous years including:</p> <ul style="list-style-type: none"><li>• classification of leases;</li><li>• additional school activities including clusters;</li><li>• sensitive expenditure;</li><li>• financial difficulty risk factors; and</li><li>• legislative compliance.</li></ul>	<p>Our audit procedures considered these matters as relevant and in accordance with OAG expectations. No specific concerns or findings were noted.</p>

## 2. Assessment of internal controls

Our audit requires us to obtain an undertaking of the Schools internal controls, sufficient to identify and assess the risks of material misstatement in the financial statements.

### 2.1 Segregation of duties

As is the case for most schools, the number of people involved in the administration and accounting functions is very limited. This brings with it an increased inherent risk that errors and omissions may occur and go undetected.

It is important that you are aware of these risks as it is your responsibility to ensure the school's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis in order to reduce the likelihood of error or omission to a level that the Board is comfortable with.

### 2.2 Update on matters raised in the prior year

We have made enquiries and observations about the remedial action taken on last year's management letter observations and report as follows:

<b>Issue</b>	<b>Response</b>
Principal expenditure not properly approved. Expenses on the Principals Credit card are approved by the principal not the board.	Expenditure is now approved by the Chairperson.
Batch payment invoices are not reviewed by the principal before online payment is made, nor is the supplier bank account checked.	No Change as noted below.
No evidence of timesheets for relievers and special education teachers being approved prior to disbursement.	No Change as noted below.
Only 2 people with bank authority, when 2 signatories are required.	Amended this, Liz and Tony and Deputy Principal have delegated authority.
No evidence of SUE reports being approved.	SUE reports are now reviewed fortnightly by Tony (Principal).
Principals credit card (\$3000 limit) is not consistent with the policy that school credit card should not have more than a \$2000 limit.	Have amended the Credit card limit to match the policy.



## 3. Accounting matters arising

### 3.1 Batch payments not reviewed appropriately

#### Observation

During our interim visit, it was noted that the Office Manager creates a batch payment on Westpac but does not print out the batch payment report for the Principal to authorise. The Principal sights the batch payment when he authorises the payment through Westpac online without reviewing the invoices related to the batch. Therefore, only a quick review of the batch is made for appropriateness; the Principal does not match batch payment to invoices or check that the bank account of supplier is correct.

#### Implication

There is the risk that expenditure may not be for a justified business purpose or that an incorrect payment is made.

#### Recommendation

Deloitte recommends that the Office Manager prints out batch payments for the Principal to review. The Principal should check bank account details of suppliers against invoice during the batch payment review as well as match invoices to the batch payment.

### 3.2 No evidence of approval of timesheets

#### Observation

During our interim visit, it was noted that there was no evidence of timesheets for relievers and special education teachers being approved prior to disbursement.

#### Implication

There is the risk that timesheets do not correctly record time worked by relievers and special education teachers.

#### Recommendation

Deloitte recommends that the Principal or Deputy Principal review timesheets for appropriateness of time recorded and relievers/special education teachers used. This should be evidenced by signature on timesheets.

### **3.3 Review of changes to student Masterfile**

#### **Observation**

During our interim visit, it was noted that there was no documentation kept in relation to changes in the student Masterfile. It is also noted that there is no review of changes.

#### **Implication**

There is the risk that changes are made to the student Masterfile that is not appropriately authorised.

#### **Recommendation**

Deloitte recommends that a record of changes is kept and this is reviewed on a regular basis by a separate administrator. This should be evidenced by a signature on the changes record.

### **3.4 Timely preparation of financial statements**

#### **Observation**

Financial statements were received by Deloitte after the statutory deadline of 31 March 2018.

#### **Implication**

Non-compliance with the Education Act 1989

#### **Recommendation**

Deloitte recommends that the financial statements are prepared, completed and submitted to the auditors on time, in line with the deadlines provided by the Ministry of Education, which is 31 March following the year end of the school. This will in turn ensure that the school will be able to submit the annual report to the Ministry of Education within the five months after year end (31 May) as per the statutory requirements.

## 4. Other professional communications

The following matters relevant to our audit for the year ended 31 December 2017 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Non-compliance with applicable laws and regulations	We did not become aware of any non-compliance with applicable laws and regulations that may have an impact on the determination of material amounts and disclosures in the financial statements.
Going concern	We have not become aware of any events or conditions that may cast significant doubt on the School's ability to continue as a going concern.
Fraud	No matters relating to fraud, concerning either employees or management came to our attention.
Accounting policies and financial reporting	There were no changes in accounting policies during the year ended. We have not become aware of any significant qualitative aspects of the entity's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, needs to be communicated to the Board.



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

28 May 2018

Silvio Bruinsma  
Deloitte Limited  
Chartered Accountants  
PO Box 1990  
WELLINGTON 6011

**REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2017**

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 2017 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 2017; 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 2017; 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 2017. 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  Chris Montgomerie

Principal  TONY AUSTIN



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# **KILBIRNIE SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

<b>School Address:</b>	<b>72 Hamilton Road, Hataital, Wellington</b>
<b>School Postal Address:</b>	<b>PO Box 14 543, Kilbirnie, Wellington</b>
<b>School Phone:</b>	<b>04 939 2311</b>
<b>School Email:</b>	<b><a href="mailto:office@kilbirnie.school.nz">office@kilbirnie.school.nz</a></b>
<b>Ministry Number:</b>	<b>02880</b>

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# KILBIRNIE SCHOOL

Financial Statements - For the year ended 31 December 2017

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# Kilbirnie School

## Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

Christine Jane Montgomery  
Full Name of Board Chairperson

TONY RUSSELL AUSTIN.  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

28/5/18  
Date:

28/5/18.  
Date:

**Kilbirnie School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,328,247	1,267,700	1,322,051
Locally Raised Funds	3	161,114	144,000	139,553
Use of Land and Buildings Integrated		360,464	350,000	328,197
Interest Earned		2,050	400	2,257
		<u>1,849,875</u>	<u>1,762,100</u>	<u>1,792,058</u>
<b>Expenses</b>				
Locally Raised Funds	3	77,037	80,000	65,058
Learning Resources	4	1,125,446	1,105,900	1,144,364
Administration	5	96,710	96,650	102,043
Finance		3,865	5,000	5,371
Property	6	474,087	440,700	432,930
Depreciation	7	48,084	36,000	43,382
		<u>1,825,209</u>	<u>1,764,250</u>	<u>1,793,149</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>24,667</b>	<b>(2,150)</b>	<b>(1,091)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>24,667</b></u>	<u><b>(2,150)</b></u>	<u><b>(1,091)</b></u>

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

**Kilbirnie School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<u>77,606</u>	<u>77,606</u>	<u>80,209</u>
Adjustment on retrospective application of: Finance leases commenced prior to 1 January 2016		-	(1,512)
<b>Balance at 1 January (restated)</b>	<u>77,606</u>	<u>77,606</u>	<u>78,697</u>
Total comprehensive revenue and expense for the year	24,667	(2,150)	(1,091)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<u>102,273</u>	<u>75,456</u>	<u>77,606</u>
Retained Earnings	102,273	75,456	77,606
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>102,273</u>	<u>75,456</u>	<u>77,606</u>

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



**Kilbirnie School**  
**Statement of Financial Position**  
As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	40,807	30,000	16,988
Accounts Receivable	9	74,960	70,500	67,189
GST Receivable		18,215	20,000	17,795
Prepayments		3,791	3,000	3,149
Investments	10	54,589	50,000	52,749
		<u>192,362</u>	<u>173,500</u>	<u>157,870</u>
<b>Current Liabilities</b>				
GST Payable		10,231	10,000	8,310
Accounts Payable	12	79,781	91,000	79,980
Revenue Received In Advance	13	14,134	14,000	14,134
Provision for Cyclical Maintenance	14	45,946	30,000	22,000
Finance Lease Liability - Current Portion	15	18,838	20,000	24,513
		<u>168,931</u>	<u>165,000</u>	<u>148,937</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>23,432</b>	<b>8,500</b>	<b>8,933</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	144,331	127,000	135,956
		<u>144,331</u>	<u>127,000</u>	<u>135,956</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	52,642	50,044	46,835
Finance Lease Liability	15	12,848	10,000	20,448
		<u>65,490</u>	<u>60,044</u>	<u>67,283</u>
<b>Net Assets</b>		<u><u>102,273</u></u>	<u><u>75,456</u></u>	<u><u>77,606</u></u>
<b>Equity</b>		<u><u>102,273</u></u>	<u><u>75,456</u></u>	<u><u>77,606</u></u>

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

**Kilbirnie School**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

	2017	2017	2016
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Cash flows from Operating Activities</b>			
Government Grants	344,265	318,790	361,841
Locally Raised Funds	161,114	144,000	139,553
Hostel	-	-	-
International Students	-	-	-
Goods and Services Tax (net)	1,502	-	(4,905)
Payments to Employees	(176,693)	(184,790)	(192,876)
Payments to Suppliers	(233,039)	(238,403)	(260,554)
Interest Paid	(3,865)	(5,000)	(5,371)
Interest Received	2,109	400	2,352
<b>Net cash from / (to) the Operating Activities</b>	<b>95,393</b>	<b>34,997</b>	<b>40,040</b>
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(43,937)	(45,000)	(43,074)
Purchase of Investments	(1,840)	15,000	(18,940)
Proceeds from Sale of Investments	-	-	-
<b>Net cash from / (to) the Investing Activities</b>	<b>(45,777)</b>	<b>(30,000)</b>	<b>(60,013)</b>
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	-
Finance Lease Payments	(25,796)	(26,000)	(21,242)
Painting contract payments	-	-	-
Loans Received/ Repayment of Loans	-	-	-
Funds Administered on Behalf of Third Parties	-	-	(18,738)
<b>Net cash from Financing Activities</b>	<b>(25,796)</b>	<b>(26,000)</b>	<b>(39,980)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>23,819</b>	<b>(21,003)</b>	<b>(59,953)</b>
Cash and cash equivalents at the beginning of the year	8 16,988	51,003	76,942
<b>Cash and cash equivalents at the end of the year</b>	<b>8 40,807</b>	<b>30,000</b>	<b>16,988</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 omitted.

# Kilbirnie School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### **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 2017 to 31 December 2017 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".

##### ***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***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

***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**

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) Investments**

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.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

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

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

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

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

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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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

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

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

*Non cash generating assets*

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

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

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

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

**l) Accounts Payable**

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

**m) Employee Entitlements**

*Short-term employee entitlements*

Employee 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.

**n) 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.

**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.

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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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	310,277	305,790	301,118
Teachers' salaries grants	974,064	948,910	965,968
Use of Land and Buildings grants	-	-	-
Resource teachers learning and behaviour grants	-	-	-
Other MoE Grants	-	-	2,151
Transport grants	-	-	-
Other government grants	41,905	13,000	52,814
	<b>1,326,247</b>	<b>1,267,700</b>	<b>1,322,051</b>

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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	42,323	37,500	34,622
Fundraising	28,000	20,000	28,000
Bequests	-	-	-
Other revenue	-	-	-
Transport Revenue	-	-	-
Trading	-	-	-
Activities	90,791	86,500	76,932
Curriculum Recoveries	-	-	-
	<b>161,114</b>	<b>144,000</b>	<b>139,553</b>
<b>Expenses</b>			
Activities	77,037	80,000	65,058
Trading	-	-	-
Fundraising (costs of raising funds)	-	-	-
Transport (local)	-	-	-
Other Locally Raised Funds Expenditure	-	-	-
	<b>77,037</b>	<b>80,000</b>	<b>65,058</b>
<b>Surplus for the year Locally raised funds</b>	<b>84,078</b>	<b>64,000</b>	<b>74,495</b>

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	17,376	15,200	29,789
Equipment repairs	-	-	-
Information and communication technology	3,529	5,000	3,876
Extra-curricular activities	-	-	-
Library resources	1,786	2,000	1,144
Employee benefits - salaries	1,092,407	1,074,700	1,103,526
Resource/attached teacher costs	-	-	-
Staff development	10,348	9,000	6,029
	<b>1,125,446</b>	<b>1,105,900</b>	<b>1,144,364</b>

#### 5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,250	5,400	5,500
Board of Trustees Fees	4,997	3,800	4,080
Board of Trustees Expenses	1,088	2,500	7,154
Communication	3,452	3,400	3,193
Consumables	19,008	18,200	18,122
Operating Lease	2,554	5,000	5,133
Legal Fees	-	-	-
Postage	584	750	703
Employee Benefits - Salaries	56,169	54,000	54,904
Insurance	3,607	3,600	3,255
Service Providers, Contractors and Consultancy	-	-	-
	<b>96,710</b>	<b>96,650</b>	<b>102,043</b>

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,561	2,500	2,385
Consultancy and Contract Services	46,830	51,000	49,944
Cyclical Maintenance Provision	31,090	11,000	9,009
Grounds	19,839	12,800	29,544
Heat, Light and Water	12,764	13,400	12,391
Rates	1,519	-	1,460
Repairs and Maintenance	-	-	-
Use of Land and Buildings	360,464	350,000	328,197
Security	-	-	-
Employee Benefits - Salaries	-	-	-
	<b>474,067</b>	<b>440,700</b>	<b>432,930</b>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	-	-	-
Building Improvements - Crown	3,925	3,000	3,207
Furniture and Equipment	9,988	7,000	9,729
Information and Communication Technology	8,630	5,000	6,333
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	25,234	21,000	23,805
Library Resources	307	-	308
	<b>48,084</b>	<b>36,000</b>	<b>43,382</b>

#### d. Cash and Cash Equivalents

2017                      2017                      2016

	Actual \$	Budget (Unaudited) \$	Actual \$
Cash on Hand	40,807	30,000	16,988
Bank Current Account	-	-	-
Bank Call Account	-	-	-
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
<b>Net cash and cash equivalents and bank overdraft for Cash Flow Statement</b>	<b>40,807</b>	<b>30,000</b>	<b>16,988</b>

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Receivables</b>			
Receivables from the Ministry of Education	9,008	-	1,090
Provision for Uncollectibility	-	-	-
Interest Receivable	349	500	408
Teacher Salaries Grant Receivable	65,603	70,000	65,691
	<b>74,960</b>	<b>70,500</b>	<b>67,189</b>
Receivables from Exchange Transactions	349	500	408
Receivables from Non-Exchange Transactions	74,611	70,000	66,781
	<b>74,960</b>	<b>70,500</b>	<b>67,189</b>

#### 10. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Asset</b>			
Short-term Bank Deposits	54,589	50,000	52,749
<b>Non-current Asset</b>			
Long-term Bank Deposits	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2017.

#### 11. Property, Plant and Equipment

2017	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	23,771	2,039	-	-	(3,925)	21,884
Furniture and Equipment	50,408	37,989	-	-	(9,988)	78,409
Information and Communication	18,615	3,909	-	-	(8,630)	13,894
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-



Leased Assets	42,399	12,522			(25,234)	29,686
Library Resources	763	-			(307)	457
<b>Balance at 31 December 2017</b>	<b>135,956</b>	<b>56,459</b>	<b>-</b>	<b>-</b>	<b>(48,084)</b>	<b>144,331</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Land	-	-	-
Buildings	-	-	-
Building Improvements	106,296	(84,412)	21,884
Furniture and Equipment	330,392	(251,982)	78,409
Information and Communication Technology	157,127	(143,233)	13,894
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	78,725	(49,038)	29,686
Library Resources	60,561	(80,104)	457
<b>Balance at 31 December 2017</b>	<b>733,101</b>	<b>(588,770)</b>	<b>144,331</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2016</b>						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	6,090	20,888	-	-	(3,207)	23,771
Furniture and Equipment	57,792	2,345	-	-	(9,729)	50,408
Information and Communication Technology	6,620	18,329	-	-	(6,333)	18,615
Motor Vehicles	-	-	-	-	-	-
Textbooks	-	-	-	-	-	-
Leased Assets	-	66,203	-	-	(23,805)	42,399
Library Resources	1,071	-	-	-	(308)	763
<b>Balance at 31 December 2016</b>	<b>71,573</b>	<b>107,765</b>	<b>-</b>	<b>-</b>	<b>(43,382)</b>	<b>135,956</b>

#### Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2016</b>			
Land	-	-	-
Buildings	-	-	-
Building Improvements	104,257	(80,486)	23,771
Furniture and Equipment	292,403	(241,994)	50,408
Information and Communication Technology	153,218	(134,603)	18,615
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	66,203	(23,805)	42,399
Library Resources	60,561	(59,798)	763
<b>Balance at 31 December 2016</b>	<b>676,642</b>	<b>(540,688)</b>	<b>135,956</b>

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	14,886	14,000	12,816
Accruals	-	-	-
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	64,895	77,000	64,681
Employee Entitlements - leave accrual	-	-	2,482
	<u>79,781</u>	<u>91,000</u>	<u>79,980</u>
Payables for Exchange Transactions	79,781	91,000	79,980
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>79,781</u>	<u>91,000</u>	<u>79,980</u>

The carrying value of payables approximates their fair value.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	-	-	-
Hostel Fees	-	-	-
Other	14,134	14,000	14,134
	<u>14,134</u>	<u>14,000</u>	<u>14,134</u>

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	68,835	68,835	62,647
Increase to the Provision During the Year	31,090	11,000	9,009
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(1,337)	-	(2,821)
Provision at the End of the Year	<u>98,588</u>	<u>79,835</u>	<u>68,835</u>
Cyclical Maintenance - Current	45,946	30,000	22,000
Cyclical Maintenance - Term	52,642	50,044	46,835
	<u>98,588</u>	<u>80,044</u>	<u>68,835</u>

### 13. Finance Lease Liability

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

2017 Actual	2017 Budget (Unaudited)	2016 Actual
----------------	-------------------------------	----------------

No Later than One Year	\$	\$	\$
Later than One Year and no Later than Five Years	18,838		24,513
Later than Five Years	12,848		20,448
	-		-
	<u>31,686</u>	<u>-</u>	<u>44,961</u>

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.

Derek Blair is a trustee of the Board and also prepares the financial accounts of Kilbirnie School free of charge. The total value of the transactions for the year was therefore nil and no amount was outstanding at balance date. Because the amount is less than \$25,000 for the year, the contract does not require Ministry approval under Section 103 of the Education Act 1989.

#### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<b>Board Members</b>		
Remuneration	4,997	4,080
Full-time equivalent members	0.31	0.31
<b>Leadership Team</b>		
Remuneration	297,748	312,007
Full-time equivalent members	3.00	3.00
<b>Total key management personnel remuneration</b>	<u>302,744</u>	<u>316,087</u>
<b>Total full-time equivalent personnel</b>	<u>3.31</u>	<u>3.31</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:

	2017 Actual \$000	2016 Actual \$000
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	110 - 120	120 - 130
Benefits and Other Emoluments	5 - 10	14 - 15
Termination Benefits		-

#### Other Employees

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

Remuneration	2017	2016
--------------	------	------

\$000	FTE Number	FTE Number
110 - 120	0.00	0.00
100 - 110	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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

#### 18. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

#### 19. Commitments

##### (a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows: nil

(Capital commitments at 31 December 2016: nil)

##### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

##### (a) operating leases of computers;

	2017 Actual \$	2016 Actual \$
No later than One Year	704	4,758
Later than One Year and No Later than Five Years	-	704
Later than Five Years	-	-
	<u>704</u>	<u>5,462</u>

#### 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:

##### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	40,807	30,000	16,988
Receivables	74,960	70,500	67,189
Investments - Term Deposits	54,589	50,000	52,749
Total Cash and Receivables	<u>170,356</u>	<u>150,500</u>	<u>136,926</u>

##### Financial liabilities measured at amortised cost

Payables	79,781	91,000	79,980
Borrowings - Loans	-	-	-
Finance Leases	31,686	30,000	44,961
Painting Contract Liability	-	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>111,467</b>	<b>121,000</b>	<b>124,941</b>

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

## SECTION 5: Annual Management Plans and Analysis of Variance 2017.

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

### Strategic goal 1: Progress and achievement for all students.

#### Focus area: National Standards

- Mathematics and Numeracy
- Writing

#### Annual Plan goals:

- To increase the number of students achieving AT or ABOVE the national standard in mathematics.
- To increase the number of students achieving AT or ABOVE the national standard in writing.

### Student Achievement Targets

<b>Curriculum area.</b>	<b>Mathematics</b>
Students targeted.	Lower achieving students in mathematics and students achieving at the expected level who may have the potential to achieve above the expected level.
Lead/support staff.	Jacqui Brown and Peter Dobson- Deputy Principals. Glenys Johnston- Senior Teacher. Tony Austin- Principal.
Budget.	The school made a significant investment by funding the employment of an external facilitator in 2015 and 2016. This provision provided facilitation of in-depth professional learning and development in mathematics throughout this period. This work will be consolidated and sustained through the development of an action plan for 2017. Internal lead teachers will collaborate with staff in the development of this action plan. The implementation of the plan will be monitored throughout the year.  Teacher aide and teacher resourcing. Purchase of support materials as needed.  External facilitation may be used in the later part of the year if it is deemed necessary.
<b>Curriculum area.</b>	<b>Writing.</b>
Students targeted.	Lower achieving students in mathematics and students achieving at the expected level who may have the potential to achieve above the expected level.
Lead/support staff.	Jacqui Brown and Peter Dobson- Deputy Principals. Glenys Johnston- Senior Teacher. Tony Austin- Principal.
Budget.	The school made a significant investment by funding the employment of an external facilitator in 2013 and 2014. This provision provided facilitation of in-depth professional learning and development in writing throughout this period. This work will be consolidated and sustained through the development of an action plan for 2017. Internal lead teachers will collaborate with staff in the development of this action plan. The implementation of the plan will be monitored throughout the year.  Teacher aide and teacher resourcing. Purchase of support materials as needed.

**2016 End of Year Baseline data.**

**Mathematics**

86% of students school-wide are achieving in line with the national standard (AT or ABOVE).

19% of students school-wide are achieving ABOVE the standard.

25% of male students are achieving ABOVE the standard.

There are 21 students identified as Maori. 16 are AT the national standard in mathematics and 2 are ABOVE the national standard in mathematics. 3 are BELOW.

1 student is WELL BELOW the national standard.

It is pleasing to note that 86% of students school-wide are achieving in line with the national standard in mathematics and that 19% achieving ABOVE the standard in mathematics by the end of 2016. However, there are significantly more male than female students achieving ABOVE the standard. 26 out of 103 male students (25%) are ABOVE and 15 out of 110 female students (13%) are ABOVE.

**Writing**

75% of students school-wide are achieving in line with the national standard (AT or ABOVE).

While 62% of all students school-wide are achieving AT the national standard only 13% of all students school-wide are achieving ABOVE the national standard.

There are 21 students identified as Maori. 14 students achieved AT the standard and 1 student achieved ABOVE the standard. No Maori student achieved WELL BELOW the national standard. However, 6 Maori students achieved BELOW the national standard.

There are 9 students identified as Pasifika. 7 students achieved AT the standard while no student achieved ABOVE the standard. 1 Pasifika student achieved WELL BELOW the national standard and 1 achieved BELOW the national standard.

There are 20 students identified as Asian. 8 students achieved AT the standard while 1 Asian student achieved ABOVE the standard. 2 Asian students achieved WELL BELOW the national standard and 9 achieved BELOW the national standard.

**2017 Targets.**

**Mathematics.**

19% of students are achieving ABOVE the standard. This will increase so that 30% of all students school-wide will be achieving ABOVE the national standard in mathematics.

The proportion of female students achieving ABOVE the national standard in mathematics will be increased to 25%.

The proportion of male students achieving ABOVE the national standard in mathematics will be maintained or increased.

No student school-wide will be achieving WELL BELOW the national standard in mathematics.

The proportion of Maori students school-wide achieving BELOW the national standard in mathematics will be less than 10%. Students moving from BELOW to AT (or better) will have made more than one year's progress in mathematics.

The proportion of Pasifika students school-wide achieving BELOW the national standard in mathematics will be less than 10%. Students moving from BELOW to AT (or better) will have made more than one year's progress in maths.

**Writing.**

13% of students are achieving ABOVE the standard. This will increase so that 20% of all students school-wide will be achieving ABOVE the national standard in writing.

No student school-wide will be achieving WELL BELOW the national standard in mathematics.

The proportion of Maori students school-wide achieving BELOW the national standard in mathematics will be less than 10%. Students moving from BELOW to AT (or better) will have made more than one year's progress in mathematics.

The proportion of Pasifika students school-wide achieving BELOW the national standard in mathematics will be less than 10%. Students moving from BELOW to AT (or better) will have made more than one year's progress in mathematics.

The proportion of Asian students school-wide achieving BELOW the national standard in mathematics will be less than 30%. Students moving from BELOW to AT (or better) will have made more than one year's progress in mathematics.



## Action Plan- Mathematics

### Objectives

Teachers will:
<ul style="list-style-type: none"> <li>Review the Best Evidence Synthesis (BES) principles related to effective teaching and learning in mathematics.</li> <li>Build on previous learning in gathering and using evidence, both from formal and informal tests (e.g. NUMPA). Gather a whole-school data set in mathematics using new mathematics assessment tools. Both JAM and GloSS will be used across the school in term 1 and 4. Use the data from these tools as one source of information to inform OTJs. Develop a system of moderation. Use these data to identify student needs and complete the new class needs analysis.</li> <li>Use evidence to identify the most important learning needs for each student and use the Teaching As Inquiry(TAI) process determine how students might be most effectively taught.</li> <li>Develop a critical friend observation and feedback cycle based on improving practice in mathematics.</li> <li>Implement new strategies and approaches in the classroom based on student needs.</li> </ul>

### Detailed Plan

Action	Responsibility	Resources	Time frame	Success criteria
Staff meeting to review effective mathematics teaching: using the BES principles.	Senior staff	BES	TOD	BES principles are reviewed.
Hub meetings reviewing the GLoSS and JAM assessment tools. Discussion on best practice in administering the test with students.	Senior staff	GLoSS and JAM documentation	Term 1 Week 2	Review enables staff to use GloSS/ JAM tools with students. Data is formatively useful.
All students involved in JAM or GLoSS testing. Moderation in syndicates. Data to be uploaded in school SMS.	Senior staff	Testing resources for students.	Term 1 Weeks 3 and 4.	Teachers have data for all students.
Staff meeting to develop moderation of data for formative use and as part of OTJs. Introduce the use of a 'Needs Analysis' process.	Principal	Kilbirnie School Needs Analysis document.	Term 1 Week 4	Data is used to identify individual needs of students.
Collection and collation of Needs Analysis documentation and report to BoT.	SENCO	Needs analysis	Term 1 Week	Senior staff and BoT have an overview of achievement at SOY.
Staff meeting to establish TAI based on needs in	All staff	TAI documentation. Teachers will record	Term 1 Week 5 and 6.	Teachers will be able to monitor the

mathematics. Staff will identify 2 focus groups to track: BELOW to AT and AT to ABOVE.		evidence of both qualitative impact and assessment data outcomes. JAM and GloSS will be conducted again at the end of the year.		success of the PLD through evaluating the impact of the work on the group of students tracked in TAI.
Hub meetings to review needs analysis data and plan as a hub for actions to meet the needs of the identified students.	All staff	TAI and needs analysis.	Term 2.	Teachers plan as a hub for teaching and learning to meet needs.
Senior staff review school wide needs analysis and school wide planned actions.	Senior staff	Documentation.	Term 2.	Senior staff oversee school-wide work in mathematics.

### *Progress report to BoT- Term 3.*

<b>What has happened so far?</b>
<p>Staff have used their Teaching as Inquiry (TAI) action plans to drive their work in maths. A range of strategies and pedagogies have been implemented based on the needs teachers identified during the assessment activities at the start of the year. Progress in the implementation of action plans and student progress has been a regular discussion item during hub meetings across the school. The success of the work being implemented has also been a regular discussion item at senior staff meetings. In term 2 each hub delivered a report to a full staff meeting focussing on the strategies they have been using, the successes and the next steps. In preparation for this each staff member completed an update form and shared this with their hub leader.</p> <p>The Mathletics online learning platform has again been deployed to all middle and senior school classes. This year all middle and senior school students have been offered the opportunity to use Mathletics. Lead teachers have run PLD sessions for staff and offered on-going support. The school has part funded this initiative. Some staff have begun to use the assessment data from this software to engage in formative learning conversations with students. Teachers agree that there is potential to continue to build on the use of Mathletics and strengthen the links between this tool, classroom work and personalised student learning in mathematics.</p>
<b>What are the next steps?</b>
<p>Senior staff met after the term 2 staff meeting to evaluate the progress being made in mathematics TAI work. An additional focus was discussion about the development of a process for peer observations of the new approaches and pedagogies. These observations were to have a formative focus regarding improving teacher practise in response to professional discussion and feedback. The observations are planned for week 2 of term 4. Teachers will collect new assessment information on students as part of OTJ preparation. This data will inform the evaluation of TIA work.</p>

**Outcomes-what happened?**

<b>SUMMARY OF RESULTS</b>			
<b>MATHEMATICS</b>	<b>Baseline</b>	<b>Target</b>	<b>Result</b>
School-wide students achieving in line with (AT or ABOVE) the national standard	86%	90%	84%
School-wide students achieving ABOVE the standard	19%	30	25.1%
School-wide students achieving WELL BELOW the national standard	1 student	0 students	1 Student
Female students achieving ABOVE the national standard	13%	25%	27.1%
Male students achieving ABOVE the national standard	25%	Maintain or increase.	23.4%
Maori students achieving BELOW the national standard	14% (3/21)	<10%	19% 4/21
Pasifika students achieving BELOW the national standard	1 student	0 students	25% 3/12

**Reasons for variance.  
Why did it happen?**

The TAI based PLD has had positive outcomes which are evident in the end of year data. Teachers consistently discussed the progress being made by students that couldn't be measured using the national standards. Teachers also note that some of the pedagogies used seemed to engage students and enhance their enjoyment and efficacy as mathematicians. Staff have engaged in delivering the programmes and initiatives that they developed together early in the year. The process of review and improvement that staff used throughout the year was successful in refining the on-going work and maintaining momentum aligned to enhancing student outcomes in maths.

**Evaluation.  
Where to next?**

Senior staff will further review the mathematics PLD undertaken based on TIA. Staff will discuss the various programmes and initiatives as a group. A specific area of discussion will be to investigate strategies that could further enhance outcomes for Maori students. Teachers were pleased with the improved outcomes for female students. Strategies that worked well and were likely to have had a significant impact on student progress and achievement will be identified as will those strategies that were less successful. Strategies that teachers believe are likely to enhance outcomes for students will be continued across the school.

Our work with the JAM and GloSS tools as part of the maths PLD in 2016 provided staff with more options regarding gathering assessment data that identified next learning steps for individual students. JAM and GloSS are one to one assessment activities involving the teacher and student. Teachers are able to set goals and build teaching and learning programmes personalised to the needs of students using the results. This assessment tool will be further discussed along with other options.

## Action Plan- Writing.

### Objectives.

Teachers will:
<ul style="list-style-type: none"> <li>• Build on previous learning in gathering and using evidence, both from formal and informal tests (e.g. e-asTTle). Gather a whole school data set in writing using e-asTTle tools in term 1 and 4 then use these data as one source of information to inform OTJs. Develop the implementation of e-asTTle by using a range of different prompts across the school. Implement student agency in prompt selection.</li> <li>• Review and further develop the system of moderation across the school. This includes the review of the resources created by the school for teachers to use when levelling individual sample and identifying next steps for students.</li> <li>• Review systems for collecting, collating and analysing cohort and school wide e-asTTle data.</li> <li>• Use these data to identify student needs and complete the class needs analysis and identify the most important learning needs for each student.</li> <li>• Revisit the school-wide use of the “Seed Book” strategy. This will be integrated into planning processes across all syndicates.</li> <li>• Review teaching and learning in writing in hubs. Identify good practice and set objectives for programme development to meet identified student needs.</li> <li>• Implement new strategies and approaches in the classroom based on student needs.</li> </ul>

### Detailed Plan

Action	Responsibility	Resources	Time frame	Success criteria
Staff meeting to review the use of assessment tools in writing particularly the school wide protocols for the use of e-AsTTle in writing.	Senior staff.	Kilbirnie School e-AsTTle levelling and moderation tools.	TOD	Staff discuss consistent approach to use of tool. New staff introduced to systems.
All students produce a writing sample using e-AsTTle methodology.	All staff.	Wrting sample templates.	Term 1. Week 2-3.	
Hub meetings to consolidate the use of e-asTTle tools to level and moderate writing samples across the teachers and the school. Following this, staff will level all samples from their students.	Senior staff.	Kilbirnie School levelling booklets and tools.	Term 1. Week 3-4.	Writing samples will be moderated and accurately levelled. Teachers will consolidate skills from previous work.
Writing sample data used to establish next learning steps for individual students. Data to be uploaded in school SMS.	Senior staff.	e-asTTle data. Kilbirnie School levelling booklets and tools.	Term 1. Week 5.	Goals for individual students and groups of students allows teaching and learning in writing is personalised to meet specific needs.

Hub discussion of teaching and learning strategies in writing from previous PLD. On-going implementation of best strategies.	Senior staff lead discussion in hubs.		Term 1. Starting in week 6 with regular discussion thereafter.	Students continue to engage with new approaches introduced as part of PLD. These become imbedded in classrooms.
Teachers plan to address identified needs in classroom teaching and learning.	Senior staff as part of hub meetings.		Term 1. Starting in week 6 with regular discussion thereafter.	Teaching and learning is personalised to needs.
Collection and collation of Needs Analysis documentation and report to BoT.	SENCO.	Needs analysis	By end of term 1.	Senior staff and BoT have an overview of achievement at SOY.
Senior staff review school wide needs analysis and school wide planned actions.	Senior staff.	Documentation.	Start of term 2.	Senior staff oversee school-wide work in writing.
Develop a plan to review and implement the Seed Book strategy across the school.	Senior staff	Documents from previous use of this strategy.	Term 2 planning day.	Some form of Seed book approach is used across the school. Agency in writing is evident.

### *Progress report to BoT- Term 3.*

<p><b>What has happened so far?</b></p> <p>It is now an established protocol for each hub to select and use an e-AsTTle writing prompt that they think fit for purpose. Teachers felt this was a positive development in our process as it is more likely to give students the best opportunity to illustrate their skills in writing. Importantly, the next steps for individual learners should be more easily identified when they produce writing based on a prompt most appropriate for them. The moderation of writing samples for consistency in levelling was undertaken diligently. Teachers reviewed individual samples at hub meetings and across hubs as part of the moderation process. This professional learning occurs prior to teachers levelling all samples from their class. Once all samples are levelled, teachers identify the next steps for individuals and groups of students.</p> <p>Regardless of their identified needs as a writer, all students have been involved in some form of agentic approach to learning and teaching in writing. In some classes the "seed book" pedagogy has been used extensively. In other classes teachers have found scope for student choice and independent work in writing using other strategies. Rooms 3 and 4 have implemented the self-Regulated Strategy Development (SRSD) programme. This programme promotes student independence and self-regulation in writing and is synonymous with other teaching and learning methods we are using at Kilbirnie School.</p>
<p><b>What are the next steps?</b></p> <p>A school wide writing sample will be collected in the fourth term using the process described above. Moderation and levelling will be conducted regarding the prompts selected in hubs. The levelled work will form data that will contribute to the end of year Overall Teacher Judgements against the New Zealand National Standards. Syndicate discussions will focus on the Seed book, SRSD and other agentic strategies being implemented this year. Ideas to consolidate strategies and plans to improve on-going implementation will be shared in a full staff meeting.</p>

## Variance Analysis- December 2017.

### Outcomes-what happened?

WRITING	Baseline	Target	Result
School-wide students achieving in line with (AT or ABOVE) the national standard	75%	85%	80.2%
School-wide students achieving ABOVE the standard	13%	20%	18.4%
School-wide students achieving WELL BELOW the national standard	4	0	1
Maori students achieving BELOW the national standard	29% (6/21)	<10%	23.8% 5/21
Pasifika students achieving BELOW (or WELL BELOW) the national standard	22% (2/9)	<10%	25% 3/12
Asian students achieving BELOW (or WELL BELOW) the national standard	55% (11/20)	<30%	42.9% 9/21

### Reasons for variance.

#### Why did it happen?

Teachers feel the progress that is evident in achievement in writing is attributable to many factors related to the work during the year to enhance strategies and programmes in writing across the school. The detailed analysis and moderation of the e-AsTTle writing samples allowed teachers to identify next steps in learning for individual and groups of students. Teachers could then plan lessons with specific learning outcomes targeted at student needs. Students were encouraged to self-assess against next steps.

Teachers felt that student engagement was enhanced because of the Seed Book strategy. In many instances students were eager to write in their Seed books and to share the great variety of work produced in these. This agency is aligned to engagement and progress for students in writing.

Teachers in rooms 3 and 4 had success with the self-Regulated Strategy Development (SRSD) programme. This programme promotes student independence and self-regulation in writing and is synonymous with other teaching and learning methods we are using at Kilbirnie School.

### Evaluation.

#### Where to next?

Continue with the writing sample and moderation processes and work to enhance the use of the information this provides related to student next steps in writing. Work to develop the use of this information in planning and with students. This information can inform learning outcomes which can be shared with students.

Develop the Seed book strategy and enhance opportunities for students to share their work and receive feedback from peers.

Teachers in rooms 3 and 4 continue with the self-Regulated Strategy Development (SRSD) programme and consider ways of sharing the PLD with other staff.



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

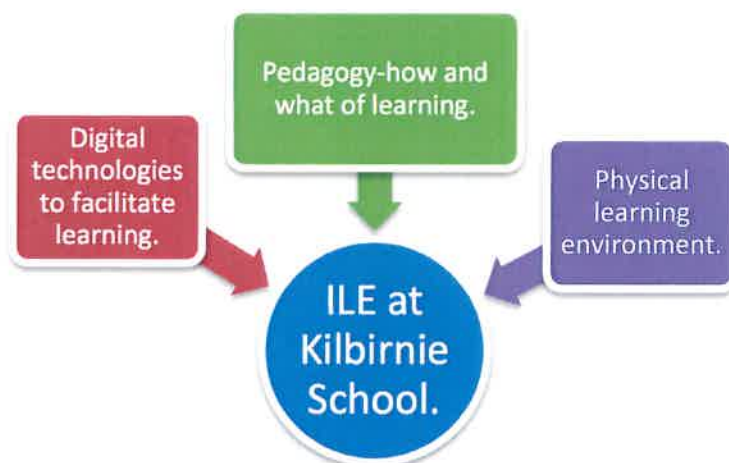
### Focus areas:

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 competences 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 will participate 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.

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 2017 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 newsletter.	Principal.		Term 1	The school newsletter has a teaching/learning and student focus.
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.
Each hub will build and 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.	Before the start of term 2.	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.
<b>3.Digital technologies, E-learning and digital citizenship.</b>				
Review of digital infrastructure. Consistency of access to devices across the school.	School e-learning leaders.	IT infrastructure documentation.	Term 2	All students have access to digital devices to support learning.

Digital Citizenship PLD programme with Bridging the Gap.	School e-learning leaders and PLD providers- Bridging the Gap.	Resources from Bridging the Gap.	Term 1-4	All students develop an age-appropriate sense of digital citizenship including an understanding of on-line safety.
Presentation to school community including Netsafe.	Netsafe and School e-learning leaders.		Term 3	School community have the opportunity to learn about school programmes. Netsafe will present regarding on-line safety.
<b>1. Future focused learning in a modern learning environment.</b> <b>2. Increased learner agency, choice, control and autonomy.</b>				
Organisation of classes into hubs of similar size.	Senior staff		Start of year.	Students identify with peers as a group not restricted to year level.
Staff meeting to review our definition of ILE and the purpose of student agency.	Senior staff.	Presentation materials.	Term 2	Staff have a shared understanding of what the school is intending to achieve and why this benefits student. Moral purpose established.
Staff to meet to review rubrics and criteria for Genius hour/passion projects.	Senior staff	Syndicate leaders provided with templates to use with staff.	Term 2	Working in hubs, teachers review the rubric related to the implementation of Genius hour in a manner appropriate for their students.
Genius Hour implemented across the school.	All staff		Term 2 start.	Genius Hour in operation across the school. Tua kana-teina supports the work.
Externally facilitated PLD in ILE pedagogies- the how and what of learning.	All staff		TBC	Facilitation enhances PLD.
School wide inquiry learning investigations become part of normal curriculum delivery.	All staff		Term 2- science. Term 3- Financial literacy.	Discussion of investigations across the school evident.

## *Variance Analysis- December 2017.*

### **Outcomes-what happened?**

The end of year survey was used to garner feedback from the school community related to strategies to promote educationally powerful connections between home and school. Survey data corroborated our sense that new work had enhanced communication in relation to information and student learning.

Detailed planning, preparation and engagement with parents were features of the work to prepare the school for the first year of BYOD with senior students in 2018. The school wide PLD in Digital citizenship was successful and the community opportunity work with Net safe was very well attended.

The relocation of the classroom to establish a 3-teacher hub across years 3 and 4 was successful. All teams across the school worked to develop a sense of cooperation across their classrooms. The use of independent learning approaches that foster student agency and autonomy have been enhanced.

An 8-concept conceptual overview for 2018-2019 was developed, this will include several school wide investigations. School wide focus areas will be based on the future focussed principle from the NZC.

### **Evaluation.**

#### **Where to next?**

Reflect on progress in developments to promote educationally powerful connections between home and school. Review the school survey data and plan for further development.

Implement and monitor the progress and success of the BYOD initiative.

Continue to enhance the current strategies and pedagogies that teachers align their work with our interpretation of future focused learning in a modern learning environment. Within this environment increased learner agency, choice, control and autonomy is implicit.

## 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.
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>				
Review of assessment tools and procedures used by staff at different times in the school year. Update the school data overview.  Identity priority learners to monitor thought the year.	Senior staff.	Current documentation.	Senior staff planning day.	Selection and use of tools is based on shared understanding of purpose. Tools are valid, reliable and manageable for staff.
Staff meeting to develop moderation of data for formative use and as part of OTJs. Introduce the use of a 'Needs Analysis' process.	Principal.	Kilbirnie School Needs Analysis document.	Term 1 Week 4	Data is used to identify individual needs of students.
Collection and collation of Needs Analysis documentation and report to BoT.	SENCO.	Needs analysis	Term 1 Week	Senior staff and BoT have an overview of achievement at SOY.
Staff meeting to establish TAI based on needs in mathematics. Staff will identify 2 focus groups to track: BELOW to AT and AT to ABOVE.	All staff.	TAI documentation. Teachers will record evidence of both qualitative impact and assessment data outcomes. JAM and GloSS will be conducted again at the end of the year.	Term 1 Week 5 and 6.	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>				
School hubs named based on the story of Ngake and Whataitai.	All staff.	Changes to branding.	Term 1.	Alignment between hub names and school branding.

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 years developments.	Lead staff.		Term 1	Actions for the year planned.
Powhiri as part of welcome to new students and staff.	Lead staff.		Twice annually.	Powhiri becomes part of the school culture.
<b>3.A broad range of extra curricula learning opportunities.</b>				
School wide review of opportunities available to students at different levels of the school. Teachers to contribute to this review and also the development of new ideas.	Senior staff.		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 where possible.		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 student.
School wide Choosing Thursday programme	All staff and members of the school community where possible.		Term 4	Student agency in activity choice.

### *Variance Analysis- December 2017.*

<b>Outcomes-what happened?</b>
<p>The use of assessment data focussed on the use of information for formative, classroom application. A process for the collection and collation of Needs Analysis documentation was used and reported to BoT. Data was used to establish target groups for TAI investigations across the school.</p> <p>A mihi whakatau protocol was developed and used twice in the year to welcome new students and their whanau to the school. Matariki was celebrated with a day and evening of activities. Hubs were named based on the on the story of Ngake and Whataitai.</p> <p>A broad, rich range of additional activities and opportunities was offered to students at all levels of the school. The newly developed library space is a hub for class use and extensively used at lunchtime during which a staff member provides supervision.</p>
<b>Evaluation. Where to next?</b>
<p>The needs analyses and special needs register will be reviewed and enhanced using the SMS. Teachers will continue to use student achievement information to identify current levels of achievement, next learning steps and to enhance student agency where possible. The mihi whakatau development will be embedded into the work of the school. All new students and whanau will be welcomed during the school year. The use of hui to discuss and develop programmes will be reviewed.</p>



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

**Re: Use of Kiwisport Funding at Kilbirnie School in 2017.**

In 2017, Kilbirnie School received \$3271 in Kiwisport funding. The funding was spent 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.

**Tony Austin**  
Principal  
Kilbirnie School

**72 Hamilton Road**  
**Hataitai, Wellington.**  
**Post Code 6021**  
**PO BOX 14 543**  
**Ph. (04) 9392311**  
**[tony@kilbirnie.school.nz](mailto:tony@kilbirnie.school.nz)**

## Kilbirnie School Board of Trustees 2017.

<b>Name</b>	<b>Position</b>	<b>Email</b>	<b>Date going out of office.</b>
<b>Chris Montgomerie</b>	Chairperson/Property	<a href="mailto:chris.montgomerie@xtra.co.nz">chris.montgomerie@xtra.co.nz</a>	<b>June 2019.</b>
<b>Tamsin Wilkins</b>	Personnel	<a href="mailto:tamsin.wilkins@icloud.com">tamsin.wilkins@icloud.com</a>	<b>June 2019.</b>
<b>Derek Blair</b>	Finance	<a href="mailto:derekandclaire@slingshot.co.nz">derekandclaire@slingshot.co.nz</a>	<b>June 2019.</b>
<b>Jane Lamb</b>	Policy	<a href="mailto:jane.lamb@xtra.co.nz">jane.lamb@xtra.co.nz</a>	<b>June 2019.</b>
<b>John Denton</b>	Projects/Educational	<a href="mailto:john.denton@marsden.school.nz">john.denton@marsden.school.nz</a>	<b>June 2019.</b>
<b>Lucy Corry</b>	Communications	<a href="mailto:lucycorry@yahoo.co.nz">lucycorry@yahoo.co.nz</a>	<b>June 2019.</b>
<b>Peter Dobson</b>	Staff Representative	<a href="mailto:peterd@kilbirnie.school.nz">peterd@kilbirnie.school.nz</a>	<b>June 2019.</b>
<b>Tony Austin</b>	Principal	<a href="mailto:tony@kilbirnie.school.nz">tony@kilbirnie.school.nz</a>	<b>NA</b>