



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KILBIRNIE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 [19], that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 May 30 2019. 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

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

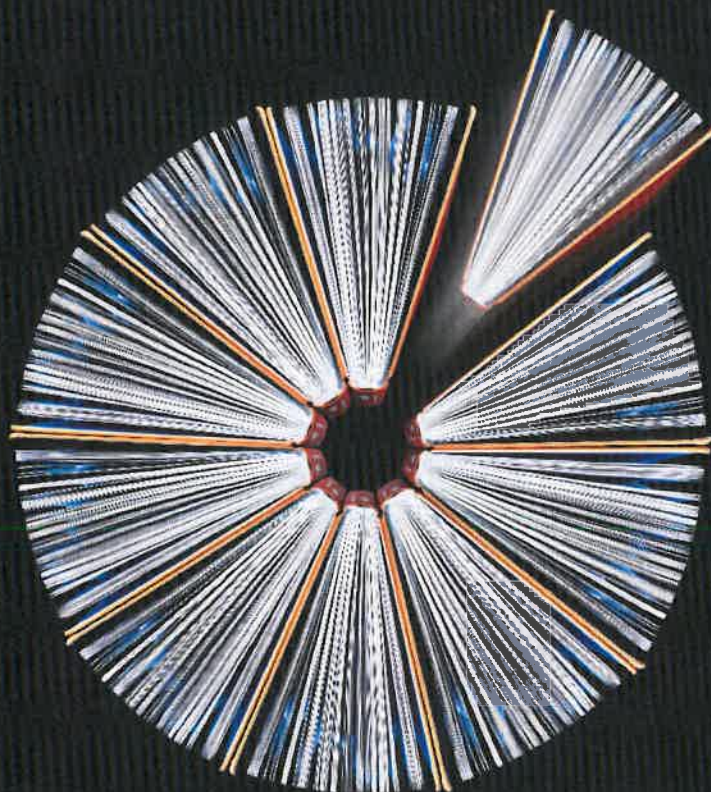
Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

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

Deloitte.



Kilbirnie School

Report to the Board of Trustees for
the year ended 31 December 2018

30 May 2019

The Board of Trustees
Kilbirnie School
72 Hamilton Road
Hataitai
6021

Dear Trustees

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the School's financial statements for the year ended 31 December 2018 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 and Derek Blair for his 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 2018 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; and
- adoption of the financial statements and signing of the 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>From 2017 Schools are required to publish its Annual Report online. We have been asked to specifically check this matter this year.</p> <p>Other areas of focus this year remain similar to previous years including:</p> <ul style="list-style-type: none"> • classification of associated entities such as fundraising trusts; • overseas travel; • sensitive expenditure; • financial difficulty risk factors; and • legislative compliance. 	<p>Our audit procedures considered these matters as relevant and in accordance with OAG expectations.</p> <p>The MoE has issued specific guidance on the approval of overseas travel which may be of assistance to Board processes in this area. Where significant the Board is required to disclose overseas travel separately.</p> <p>You are reminded that your Annual Report is required to be provided online in a timely manner each year and are asked to ensure a process of compliance is put in place.</p> <p>No specific concerns or findings were noted.</p>

2. Assessment of internal controls

Our audit requires us to obtain an undertaking of the School's 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, meaning that there is an increased inherent risk that errors and omissions may occur and go undetected.

The number of people involved in the schools administration and accounting functions also imposes limitations on the controls and processes schools have in place to monitor and approve changes made to information technology ("IT") systems responsible for processing transactions. These systems include but are not limited to the Novopay system and creditor process and bank payment systems. The absence of controls to monitor and approve changes within these systems increases the risk of assets being misappropriated.

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.

This oversight should include consideration of payment approval and bank authorisation monitoring. As a simple example, we encourage all Boards to specifically review the electronic banking system authorities and levels as part of their consideration of the delegated authority considerations. Our experience is that the frauds being perpetrated are often arising from changes to bank account details after invoice approval. This historical lack of oversight in this area should be specifically considered by the Board as part of its regular financial monitoring.

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:

Issue raised in the prior year	Current year update
Batch payments not reviewed appropriately	Office Manager has printed out batch payments and Principal has reviewed them
No evidence of approval of timesheets	See below
Timely preparation of financial statements	Financial Statements have been prepared, completed and submitted to the auditors on time in the current year

3. Accounting matters arising

3.1 10 Year Property Plan has not been updated

Observation

We identified during the course of our testing of the schools provision for cyclical maintenance that the 10 year property plan (10YPP) has not been updated within the last three years. The school are taking action to implement new plan, but still not ready for CY. In accordance with section 5 of the schools property occupancy document the Board is obligated to maintain school property in good order and repair at all times, in practice this means ensuring that the 10YPP is professionally reviewed every three years and necessary maintenance works are undertaken.

Implication

Having an outdated 10YPP limits the Board's ability to have oversight in relation to the nature, extent and actual cost of works required to be undertaken to keep the schools property in good working order. As these costs tend to be significant in value Board oversight is important to ensure sufficient funds can be set aside each year to manage the impact these costs will have on the schools cashflow during the period where works are undertaken.

Recommendation

We recommend that the school engages their property manager to review the 10YPP on a three yearly basis. As part of this review any additional works or maintenance deferrals should be approved by the Ministry of Education.

Management's Response

Kilbirnie is proactively asking the Property Manager to review the cyclical maintenance estimates in 2017 to ensure the provision was appropriate.

3.2 Credit Card limit not in line with School Policy

Observation

As per the school policy a credit card with a maximum limit of \$2,000 may be provided to the Principal for payment of actual and reasonable school expenses. It was noted that the current Principal credit card has a limit of \$3,000 which exceeds the limit set out in the policy.

Implication

With an increased maximum limit, the Principal could be purchasing items not related to school expenses.

Recommendation

We recommend the limit on the credit card is decreased to \$2,000 or the policy is updated to reflect the new allowable limit.

Management's Response

The school has advised the bank to reduce the credit card limit to align this with the amount stipulated in the policy.

3.3 Inconsistent application of GST

Observation

We observed two instances where GST was not recognised for expenditure on school activities and as a result the GST inclusive amount was incorrectly entered into the GL.

Implication

There is the risk that GST is not being applied consistently.

Recommendation

We recommend that GST be applied consistently and that GST be recognised when appropriate.

Management's Response

As a part of the migration to Xero we have ensured school activity GL's default to GST applicable which should minimise the risk of GST being applied inconsistently going forward.

3.4 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 reviews timesheets for appropriateness of time recorded and relievers/special education teachers used. This should be evidenced by the signature on timesheets.

Management's Response

The school will introduce a process to review and sign the timesheets for relieving teachers.

3.5 Absence of a Statement of Financial Position Budget

Observation

Schools are required by section 87(3)(i) of the Education Act 1989 to report budgeted figures for the balance sheet.

We note that your school's current year budget does not include figures for this statement.

Implication

It is important to consider the budgeted financial position of the school to ensure that the Board can effectively manage its working capital as well as possible legislative requirements, such as borrowing limits.

Recommendation

We recommend that the Board produce a budgeted balance sheet at the start of each year as part of your budget setting routine, to enable this to easily be included in the annual financial statements.

Management's Response

This will be reviewed during the next budget setting process.

4. Summary of financial statement matters arising

In performing our audit of Kilbirnie School for the year ended 31 December 2018 we have not identified any uncorrected misstatements that management believe could, either individually or in aggregate, have a material effect on the financial statements for the year ended 31 December 2018.

5. Summary of omitted disclosures assessed by management as not being material

We have identified the following omitted disclosure assessed by management as not being material that have not been adjusted in the financial statements. Management has determined that these uncorrected disclosures do not result in the material misstatement of the financial statements or non-compliance with the applicable legislative framework.

Omitted disclosures assessed by management as not being material	Ref
Budgeted cash flows could not be reconciled back to the Statement of Comprehensive Revenue and Expenses	87(3)(i) of the Education Act 1989

6. Other professional communications

The following matters relevant to our audit for the year ended 31 December 2018 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 have been advised or came to our attention.
Accounting policies and financial reporting	<p>There were no changes in accounting policies during the year ended 31 December 2018.</p> <p>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.</p>
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

30-5-2019.

Silvio Bruinsma
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018 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 2018; 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 2018; 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. A list of omitted disclosures is attached to this representation letter.
- 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 2018. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

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

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


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

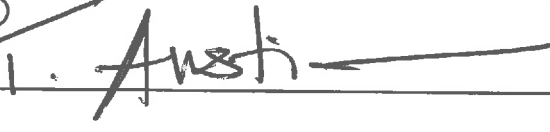
We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

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

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

Yours faithfully

Chairperson 

Principal 

APPENDIX A: OMITTED DISCLOSURES

Omitted disclosures assessed by management as not being material	Ref
Budgeted cash flows could not be reconciled back to the Statement of Comprehensive Revenue and Expenses	87(3)(i) of the Education Act 1989

KILBIRNIE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

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

Members of the Board of Trustees

Name	Position	How Position Gained
Chris Montgomerie	Chairperson/Property	Elected
Derek Blair	Finance	Elected
John Denton	Projects/Education	Elected
Tamsin Wilkins	Personnel	Elected
Jane Lamb	Policy	Elected
Lucy Corry	Communications	Co-opted
Tony Austin	Principal	School Based
Peter Dobson	Staff Representative	School Based

Accountant / Service Provider: Derek Blair

KILBIRNIE SCHOOL

Annual Report - For the year ended 31 December 2018

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Kilbirnie School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Christine Montgomerie
Full Name of Board Chairperson

TONY RUSSELL AUSTIN.
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

30/5/19
Date:

30/5/19
Date:

Kilbirnie School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	1,643,272	1,629,500	1,686,711
Locally Raised Funds	3	148,305	158,000	161,114
Interest Earned		2,766	400	2,050
		<u>1,794,343</u>	<u>1,787,900</u>	<u>1,849,875</u>
Expenses				
Locally Raised Funds	3	59,296	73,000	77,037
Learning Resources	4	1,103,015	1,111,500	1,125,446
Administration	5	88,349	95,050	96,710
Finance		2,308	4,000	3,865
Property	6	458,565	464,600	474,067
Depreciation	7	42,934	46,000	48,084
		<u>1,754,467</u>	<u>1,794,150</u>	<u>1,825,209</u>
Net Surplus / (Deficit) for the year		39,876	(6,250)	24,667
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>39,876</u></u>	<u><u>(6,250)</u></u>	<u><u>24,667</u></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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	102,273	93,564	77,606
Total comprehensive revenue and expense for the year	39,876	(6,250)	24,667
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	2,992	-	-
Equity at 31 December	145,141	87,314	102,273
Retained Earnings	145,141	87,314	102,273
Reserves	-	-	-
Equity at 31 December	145,141	87,314	102,273

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 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	93,049	70,000	40,807
Accounts Receivable	9	84,213	70,500	74,960
GST Receivable		18,221	18,000	18,215
Prepayments		4,001	4,000	3,791
Investments	10	76,449	70,000	54,589
		<u>275,933</u>	<u>232,500</u>	<u>192,362</u>
Current Liabilities				
GST Payable		10,295	10,740	10,231
Accounts Payable	12	92,654	90,000	79,781
Revenue Received in Advance	13	20,040	20,000	14,134
Provision for Cyclical Maintenance	14	51,500	50,000	45,946
Finance Lease Liability - Current Portion	15	10,068	20,000	18,838
		<u>184,557</u>	<u>190,740</u>	<u>168,931</u>
Working Capital Surplus/(Deficit)		91,376	41,760	23,432
Non-current Assets				
Property, Plant and Equipment	11	120,603	118,500	144,331
		<u>120,603</u>	<u>118,500</u>	<u>144,331</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	61,446	62,946	52,642
Finance Lease Liability	15	5,393	10,000	12,848
		<u>66,839</u>	<u>72,946</u>	<u>65,490</u>
Net Assets		<u>145,141</u>	<u>87,314</u>	<u>102,273</u>
Equity		<u>145,141</u>	<u>87,314</u>	<u>102,273</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 2018

	2018	2018	2017
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash flows from Operating Activities			
Government Grants	306,142	322,608	344,265
Locally Raised Funds	148,305	164,000	161,114
Hostel	-	-	-
International Students	-	-	-
Goods and Services Tax (net)	57	2,740	1,502
Payments to Employees	(148,182)	(181,200)	(176,693)
Payments to Suppliers	(197,713)	(224,950)	(231,702)
Cyclical Maintenance Payments in the year	(1,974)	17,902	(1,337)
Interest Paid	(2,308)	(4,000)	(3,865)
Interest Received	2,215	400	2,109
Net cash from / (to) the Operating Activities	106,542	97,500	95,393
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(15,827)	(37,500)	(43,937)
Purchase of Investments	(21,860)	(20,000)	(1,840)
Proceeds from Sale of Investments	-	-	-
Net cash from / (to) the Investing Activities	(37,687)	(57,500)	(45,777)
Cash flows from Financing Activities			
Furniture and Equipment Grant	2,992	-	-
Finance Lease Payments	(19,605)	-	(25,796)
Painting contract payments	-	-	-
Loans Received/ Repayment of Loans	-	-	-
Funds Administered on Behalf of Third Parties	-	-	-
Funds Held for Capital Works Projects	-	-	-
Net cash from Financing Activities	(16,613)	-	(25,796)
Net increase/(decrease) in cash and cash equivalents	52,242	40,000	23,819
Cash and cash equivalents at the beginning of the year	8 40,807	30,000	16,988
Cash and cash equivalents at the end of the year	8 93,049	70,000	40,807

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

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

Kilbirnie School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Kilbirnie School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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 of Schedule 6 para 28 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.

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	296,975	300,000	310,277
Teachers' salaries grants	973,754	960,000	974,064
Use of Land and Buildings grants	363,990	365,000	360,464
Resource teachers learning and behaviour grants	-	-	-
Other MoE Grants	-	-	-
Transport grants	-	-	-
Other government grants	8,553	4,500	41,905
	1,643,272	1,629,500	1,686,711

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	34,548	38,500	42,323
Bequests & Grants	-	-	-
Activities	93,667	99,500	90,791
Trading	-	-	-
Fundraising	20,090	20,000	28,000
Other Revenue	-	-	-
	148,305	158,000	161,114
Expenses			
Activities	59,296	73,000	77,037
Trading	-	-	-
Fundraising costs	-	-	-
Transport (local)	-	-	-
Other Expenses	-	-	-
	59,296	73,000	77,037
Surplus/ (Deficit) for the year Locally raised funds	89,009	85,000	84,078

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	18,606	15,300	17,376
Equipment repairs	-	-	-
Information and communication technology	5,236	5,000	3,529
Extra-curricular activities	-	-	-
Library resources	1,435	2,000	1,786
Employee benefits - salaries	1,068,404	1,080,200	1,092,407
Staff development	9,334	9,000	10,348
	1,103,015	1,111,500	1,125,446

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,511	5,400	5,250
Board of Trustees Fees	4,275	5,000	4,997
Board of Trustees Expenses	936	1,500	1,088
Communication	3,741	3,400	3,452
Consumables	17,031	18,500	19,008
Operating Lease	(4,752)	-	2,554
Legal Fees	-	-	-
Other	481	750	584
Employee Benefits - Salaries	56,615	56,000	56,169
Insurance	4,511	4,500	3,607
Service Providers, Contractors and Consultancy	-	-	-
	<u>88,349</u>	<u>95,050</u>	<u>96,710</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	1,547	2,500	1,561
Consultancy and Contract Services	49,902	52,000	46,830
Cyclical Maintenance Expense	16,332	15,000	31,090
Grounds	12,548	16,700	19,839
Heat, Light and Water	12,687	13,400	12,764
Rates	1,558	-	1,519
Repairs and Maintenance	-	-	-
Use of Land and Buildings	363,991	365,000	360,464
Security	-	-	-
Employee Benefits - Salaries	-	-	-
	<u>458,565</u>	<u>464,600</u>	<u>474,067</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	-	-	-
Building Improvements	3,587	6,000	3,925
Furniture and Equipment	12,009	12,000	9,988
Information and Communication Technology	8,282	8,000	8,630
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	18,750	20,000	25,234
Library Resources	306	-	307
	<u>42,934</u>	<u>46,000</u>	<u>48,084</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	93,049	70,000	40,807
Bank Current Account	-	-	-
Bank Call Account	-	-	-
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	93,049	70,000	40,807

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

Of the \$93,049 Cash and Cash Equivalents, \$5,906 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	-	-
Receivables from the Ministry of Education	14,300	-	9,008
Provision for Uncollectibility	-	-	-
Interest Receivable	900	500	349
Teacher Salaries Grant Receivable	69,013	70,000	65,603
	<u>84,213</u>	<u>70,500</u>	<u>74,960</u>
Receivables from Exchange Transactions	900	500	349
Receivables from Non-Exchange Transactions	83,313	70,000	74,611
	<u>84,213</u>	<u>70,500</u>	<u>74,960</u>

10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	76,449	70,000	54,589
Non-current Asset			
Long-term Bank Deposits	-	-	-

11. Property, Plant and Equipment

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

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

11. Property, Plant and Equipment (Continued)

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 Technology	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
Balance at 31 December 2017	135,956	56,459	-	-	(48,084)	144,331

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
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	(60,104)	457
Balance at 31 December 2017	733,101	(588,770)	144,331

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	21,266	18,000	14,886
Accruals	-	-	-
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	67,868	72,000	64,895
Employee Entitlements - leave accrual	3,520	-	-
	<u>92,654</u>	<u>90,000</u>	<u>79,781</u>
Payables for Exchange Transactions	92,654	90,000	79,781
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>92,654</u>	<u>90,000</u>	<u>79,781</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	-	-	-
International Student Fees	-	-	-
Hostel Fees	-	-	-
Other	20,040	20,000	14,134
	<u>20,040</u>	<u>20,000</u>	<u>14,134</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	98,588	98,588	68,835
Increase/ (decrease) to the Provision During the Year	16,332	15,000	31,090
Use of the Provision During the Year	(1,974)	(642)	(1,337)
Provision at the End of the Year	<u>112,946</u>	<u>112,946</u>	<u>98,588</u>
Cyclical Maintenance - Current	51,500	50,000	45,946
Cyclical Maintenance - Term	61,446	62,946	52,642
	<u>112,946</u>	<u>112,946</u>	<u>98,588</u>

15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	10,068		18,838
Later than One Year and no Later than Five Years	5,393		12,848
Later than Five Years	-		-
	<u>15,461</u>	<u>-</u>	<u>31,686</u>

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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.

17. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,275	4,997
Full-time equivalent members	0.25	0.31
<i>Leadership Team</i>		
Remuneration	382,557	297,746
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	386,832	302,744
Total full-time equivalent personnel	4.25	3.31

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	0.00	0.00
100 - 110	0.00	0.00
	0.00	0.00

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

18. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows: nil

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of computers;

	2018 Actual \$	2017 Actual \$
No later than One Year		704
Later than One Year and No Later than Five Years		
Later than Five Years		
	-	704

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	93,049	70,000	40,807
Receivables	84,213	70,500	74,960
Investments - Term Deposits	76,449	70,000	54,589
Total Loans and Receivables	<u>253,711</u>	<u>210,500</u>	<u>170,356</u>

Financial liabilities measured at amortised cost

Payables	92,654	90,000	79,781
Finance Leases	15,461	30,000	31,686
Total Financial Liabilities Measured at Amortised Cost	<u>108,114</u>	<u>120,000</u>	<u>111,467</u>

22. Events After Balance Date

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

SECTION 5: Annual Management Plans 2018.

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

Strategic goal 1: Progress and achievement (equity and excellence) for all students.

Focus area:

- Literacy- Reading.

Annual Plan goals:

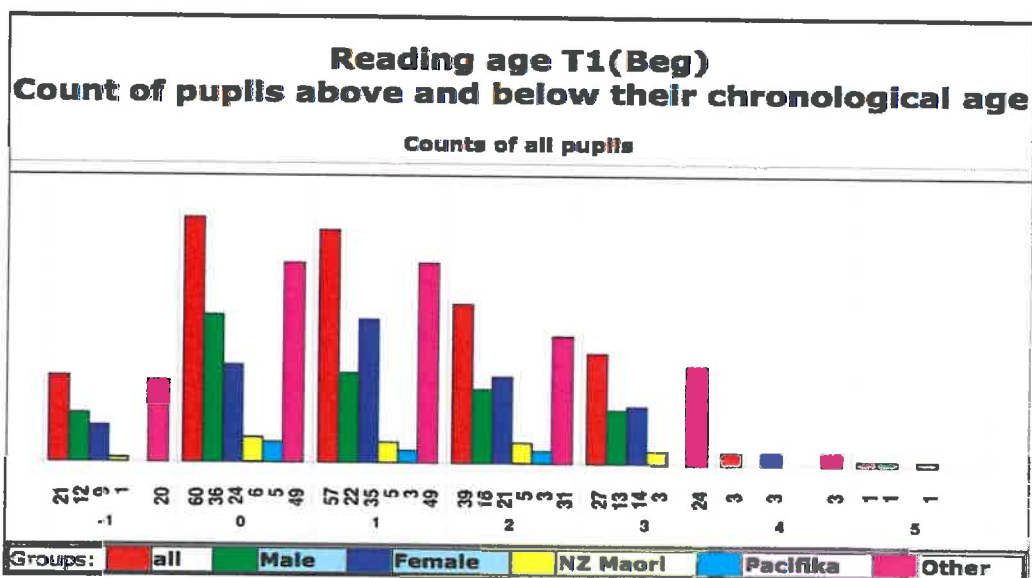
- To increase the number of students achieving AT or ABOVE expectation in Reading.
- To accelerate the progress being made by students who have learning needs in reading. Acceleration is defined as making more than one year's progress in 2018.

Student Achievement Targets.

Curriculum area.	Reading.
Students targeted.	Lower achieving students in reading. Students achieving at the expected level who may have the potential to achieve above the expected level in reading. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in reading.
Lead/support staff.	Jacqui Brown and Peter Dobson- Deputy Principals. Glenys Johnston- Senior Teacher. Tony Austin- Principal.
Budget.	Facilitation from Sharp Reading \$5000 Teacher release for observation and inquiry.

2018 Baseline data- collected, collated and analysed early in term 1.

Reading Age.



- 187 students are working at or above their chronological age.
- 21 students are working more than 6 months below their chronological age.
- 1 Maori student is working more than 6 months below their chronological age.

STAR.

Star stanine by academic year level (At the time of the test) - T1

Please note that pupils with a raw score of 0 are displayed as having stanine 1 in these tables

Stanine	1	2	3	4	5	6	7	8	9	Below 5	At 5	Above 5	1,2 & 3 Below	4,5 & 6 At	7,8 & 9 Above
Year															
All	3	4	9	12	20	28	37	11	19	20%	14%	66%	11%	42%	47%
Y3			4	2	8	5	10	3	8	15%	20%	65%	10%	38%	53%
Y4	1	2	1	3	4	5	11		5	22%	13%	66%	13%	38%	50%
Y5	2	1	4	4	5	8	9	4	3	28%	13%	60%	18%	43%	40%
Y6		1		3	3	10	7	4	3	13%	10%	77%	3%	52%	45%

Star stanine by Ethnicity - T1

Please note that pupils with a raw score of 0 are displayed as having stanine 1 in these tables

Stanine	1	2	3	4	5	6	7	8	9	Below 5	At 5	Above 5	1,2 & 3 Below	4,5 & 6 At	7,8 & 9 Above
Ethnicity															
All	3	4	9	12	20	28	37	11	19	20%	14%	66%	11%	42%	47%
African/African Origins								1		0%	0%	100%	0%	0%	100%
Australian					2					0%	100%	0%	0%	100%	0%
Chinese		1				1			1	33%	0%	67%	33%	33%	33%
Cook Is/ Maori							1	1		0%	0%	100%	0%	0%	100%
Filipino						1				0%	0%	100%	0%	100%	0%
Greek			1		1	1				33%	33%	33%	33%	67%	0%
Indian				1		1	1	1		25%	0%	75%	0%	50%	50%
Latin American/Hispanic			2							100%	0%	0%	100%	0%	0%
Middle East					1	1				0%	50%	50%	0%	100%	0%
NZ European	2	2	5	7	8	16	25	7	15	18%	9%	72%	10%	36%	54%
NZ Maori	1			3	1	3	5	1	3	24%	6%	71%	6%	41%	53%
Niue						2				0%	0%	100%	0%	100%	0%
Other Asian				1	1		1			33%	33%	33%	0%	67%	33%
Other European		1			2	2	2			14%	29%	57%	14%	57%	29%
Other Groups					1					0%	100%	0%	0%	100%	0%
Samoan			1		3					25%	75%	0%	25%	75%	0%
Vietnamese							2			0%	0%	100%	0%	0%	100%

- 47% of students achieved stanines of 7-9, this equates to a high or very high level of achievement.
- 16 individual students scored stanines of 1-3, which suggests low achievement in reading. Teachers would substantiate this using further testing.
- 5 Maori students recorded stanines of 5 or less.
- 9 Maori students scored stanines 7-9 (53%). This is higher than the overall percentage of students scoring stanine 7-9 (47%).

2018 Targets.

Reading Age	STAR
<ul style="list-style-type: none"> No student will be working more than 6 months below their chronological age. No Maori or Pasifika students will be working more than 6 months below their chronological age. 	<ul style="list-style-type: none"> More than 65% of all students will achieve stanines of 7-9, this equates to a high or very high level of achievement. No Maori or Pasifika students will achieve stanines below 6.

Action Plan- Reading

Objectives

Teachers will:
<ul style="list-style-type: none"> Participate in PLD in reading based on professional facilitation in the <i>Sharp Reading</i> Gather data to evaluate student ability in reading. Use evidence to identify the most important learning needs for each student and use the Teaching As Inquiry (TAI) process to determine how students might be most effectively taught. Develop a critical friend observation and feedback cycle based on improving practice in reading. Implement new strategies and approaches in the classroom based on student needs. Evaluate outcomes using data and TAI outcomes. Plan to sustain the PLD.

Detailed Plan

Action	Responsibility	Resources	Time frame	Success criteria
Negotiate with Sharp Reading facilitators to bring a programme of PLD in reading to Kilbirnie School.	Senior staff	Budget plan.	Before end of 2017.	Facilitation plan established prior to start of 2018 school year.
Assessment tools used to gather student achievement information on all students in reading.	All teachers.	PROBE PM Reading sprints STAR NE Assessment in literacy.	Term 1	Data to evaluate student ability in reading is gathered.
In school, initial full-day workshop for all staff and support staff.	Brian Parker- Sharp Reading facilitator.		Friday April 27 th (school holidays).	All staff are introduced to the Sharp Reading programme.
TAI plans for each teacher are established targeting accelerated progress in reading.	Senior staff	2018 template.	Early term 2 following workshop.	TAI is established as a method of evaluating the success of the PLD.

Full day of in-school facilitation with Brian Parker- Sharp Reading facilitator.	Brian Parker- Sharp Reading facilitator.	Description of teacher needs. Brian to: <ul style="list-style-type: none"> • Observe and feedback • Model • Participate in team teaching. 	Term 2. Week 3.	Teachers personal next steps are addressed by Brian. Feedback is provided and new next steps discussed.
Follow up staff meeting after the in- school day.	Brian Parker- Sharp Reading facilitator.	New monitoring and tracking documents.	Term 2. Week 3.	Debrief the day- collaborative sense making.
Work in hubs to develop a programme of objectives for each area of the school as next steps. Base this on the feedback from Brian.	All staff. Senior staff to lead and negotiate with Sharp Reading.	Consider amendments to TAI planners.	Term 2 Week 4	Momentum is maintained through establishing goals and next steps.
Observations of peers and critical friend conversations.	Senior staff.	Kilbirnie School observation documents.	During term 3.	Observations and critical friend conversations based on the new work are used to promote PLD.
Full day of in-school facilitation with Brian Parker- Sharp Reading facilitator.	Brian Parker- Sharp Reading facilitator.	Description of teacher needs. Brian to: <ul style="list-style-type: none"> • Observe and feedback • Model Participate in team teaching.	Term 4. Week 3.	Teachers personal next steps are addressed by Brian. Feedback is provided and new next steps discussed.
Follow up staff meeting after the in- school day.	Brian Parker- Sharp Reading facilitator.	New monitoring and tracking documents.	Term 4. Week 4.	Debrief the day- collaborative sense making.
Work in hubs to develop a programme of objectives for each area of the school as next steps going forward into next year. Base this on the feedback from Brian.	All staff. Senior staff to lead and negotiate with Sharp Reading.	Consider amendments to TAI planners. Include evaluation and PLD goal setting for sustainment as part of the end of year hub review.	Term 4 Week 6	PLD is evaluated and planning to sustain the new pedagogies are developed. The evaluation of the PLD effectiveness is documented in the hub review.

Progress report to BoT- Term 3.

<p>What has happened so far?</p> <p>Ngake Hub: We feel Reading is one of the strengths of the teachers in Ngake Hub, so we were enthusiastic about our Professional Development in Sharp Reading. Due to the fact that the programme we offered was running very successfully and our results proved this, we were keen to work alongside Brian from Sharp Reading to see his approach. We observed several lessons undertaken by Brian and although we could see some of the benefits of the structure of the programme, as experienced teachers, we felt we did not want to follow his format completely but to incorporate his ideas and our own beliefs into our reading programme. We have been operating the Sharp approach for three terms now and we all agree that we, as teachers, have all developed further strengths in the teaching of reading. We particularly believed in his approach in breaking the story down, page by page and getting the children to discuss “what happened?” and “what could happen next?” Comprehension, although quite simplistic at an early level, becomes more and more difficult for the children as they move to the higher classes and this was a concern for teachers of the older children. Therefore, by focussing more on comprehension from the age of five and giving it a stronger emphasis, this will certainly help children as they move onto Probe testing, where comprehension is paramount.</p>
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Whataitai Hub:

Room 6 & 7 have been working with the children through the process of Sharp reading and seeing a difference. Children are keen and like having their say/opinion. With the ability to have a guess and not receiving a negative has allowed the children with less comprehension to suggest ideas.

Room 5 has introduced the concepts but having not been involved in the PLD day is not always sure what is the exact process. Rm 5 teacher has sat in on Rm 6 reading sessions to try to get an understanding of what to do and how it works. Having the TA involved was invaluable.

Matairangi Hub:

We have been working hard to run Sharp reading regularly each week, and we are running 1 ITTM session per group every week / fortnight.

For the readers who are working with Barbara she runs a read only session on the Monday, this involves using ITTM but no follow up work. These students get another session with the class teacher which includes follow up activities.

Students like the process that Sharp reading uses, they have said they like reading out loud, they enjoy the follow up activities and they enjoy having to think about the sentences.

Teachers have been observed and are doing their own observations to try and ensure best practice.

Students have been very engaged when they can use actions in the ITTM and not having to rely on oral responses to answer questions.

What are the next steps?**Ngake Hub:**

As the teachers in Ngake hub have a shared teaching approach. We work very closely together and have informally observed each other during the term. Our next step is to do formal observations of each other, then senior leader to carry out an observation and feedback from all sessions discussed. We will probably do this individually and as a hub. By doing this regularly and gaining confidence ourselves, when we meet Brian in Term 4, he can observe teachers again, if they request it. Kay, who is the teacher in Rm 4 and works with the more able readers, would like to move onto the next level i.e. Stage 3 deeper thinking strategies, as being taught in the other two hubs. She is aware her higher decoders would benefit from this approach and when they move into the next hub next year, they will be very familiar with how it operates. Overall, we feel adapting our programme has been highly successful. With our focus on improving comprehension strategies at a lower level, we hope that this will be reflected in a higher level of accuracy in comprehension as the children move through the reading levels.

Whataitai Hub:

To revisit the Sharp reading process from the start by observing each other. Would like Brian to visit and demo again especially for Rm 5.

Matairangi Hub:

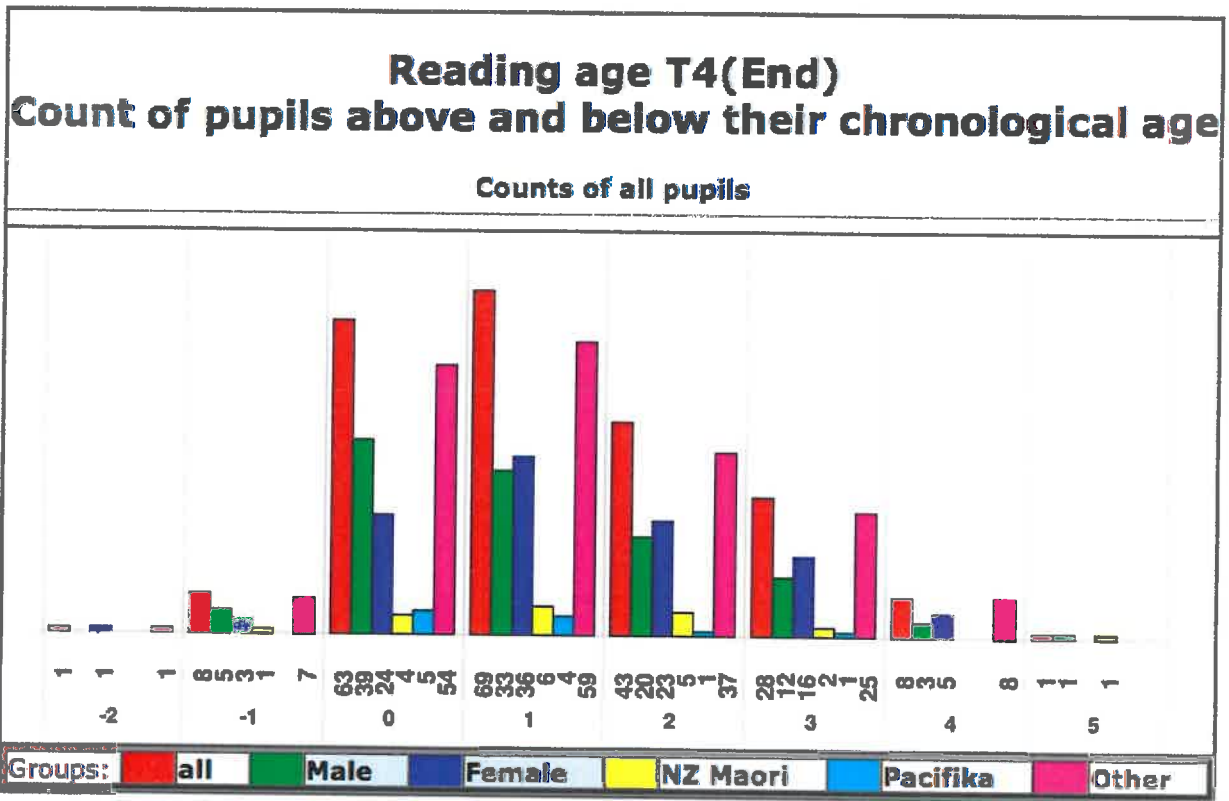
Over the start of the year we have been working on Stage 3 of the programme. Our next steps would be to consolidate stage 3 practice, but also to learn more about stage 4 (Constructing Meaning), stage 5 Analysing (Critical Thinking) and stage 6 Evaluating (Critical Thinking).

We would also like to continue regular observations around the school, not only in the hub.

Outcomes-what happened?

2018 outcomes- collected, collated and analysed in term 4.

Reading age.



STAR.

Star stanine by academic year level (At the time of the test) - T3

Please note that pupils with a raw score of 0 are displayed as having stanine 1 in these tables

Stanine	1	2	3	4	5	6	7	8	9	Below 5	At 5	Above 5	1,2 & 3 Below	4,5 & 6 At	7,8 & 9 Above
All	1	2	3	6	16	30	45	40		4%	4%	92%	2%	17%	80%
Y3				1	2	4	14	18		0%	3%	97%	0%	8%	92%
Y4			1		3	10	9	9		3%	0%	97%	0%	13%	88%
Y5	1	2	1	4	6	9	12	8		9%	9%	81%	7%	26%	67%
Y6			1	1	5	7	10	5		3%	3%	93%	0%	24%	76%

Star stanine by Ethnicity - T3

Please note that pupils with a raw score of 0 are displayed as having stanine 1 in these tables

Stanine	1	2	3	4	5	6	7	8	9	Below 5	At 5	Above 5	1, 2 & 3 Below	4, 5 & 6 At	7, 8 & 9 Above
Ethnicity															
All	1	2	3	6	16	30	45	40		4%	4%	92%	2%	17%	80%
Australian							1	1		0%	0%	100%	0%	0%	100%
Chinese			1				1	1		33%	0%	67%	0%	33%	67%
Cook Isl Maori								2	1	0%	0%	100%	0%	0%	100%
Filipino								1		0%	0%	100%	0%	0%	100%
Greek					1	1			1	0%	0%	100%	0%	33%	67%
Indian									2	0%	0%	100%	0%	0%	100%
Latin American/Hispanic				1	1			1		0%	33%	67%	0%	67%	33%
Middle East				1	2	1	1			0%	20%	80%	0%	60%	40%
NZ European		2	1	2	9	17	28	28		3%	2%	94%	2%	14%	84%
NZ Maori	1			1	1	3	4	6		6%	6%	88%	6%	13%	81%
Niue							2			0%	0%	100%	0%	0%	100%
Other Asian				1		1	2			0%	25%	75%	0%	25%	75%
Other European			1			1	3	2		14%	0%	86%	0%	14%	86%
Other Groups								1		0%	0%	100%	0%	0%	100%
Samoa					2	2				0%	0%	100%	0%	50%	50%

Number of results at each stanine by Ethnicity

2018 student achievement targets and outcomes.

2018 Targets.	
<p>Reading Age</p> <ul style="list-style-type: none"> No student will be working more than 6 months below their chronological age. No Maori or Pasifika students will be working more than 6 months below their chronological age. 	<p>STAR</p> <ul style="list-style-type: none"> More than 65% of all students will achieve stanines of 7-9, this equates to a high or very high level of achievement. No Maori or Pasifika students will achieve stanines below 6.
2018 Outcomes	
<ul style="list-style-type: none"> One Maori student is working more than 6 months below their chronological age. 8 Maori students are working 2 or more years above their chronological age. A small number of students are still working more than 6 months below their chronological age. All others are at or between 1 and 4 years above their chronological age. 80 students are working 2 or more years above their chronological age. 	<ul style="list-style-type: none"> 80% of all students have achieved stanines of 7-9, this equates to a high or very high level of achievement. Two Maori student has achieved a stanine below 6 81% of Maori students have achieved stanines of 7-9, this equates to a high or very high level of achievement. In term 1 there were 20% of year 3-6 students who achieved a stanine below 5. In term 3 this was reduced to 4%.

Analysis of initiative on values student outcomes.

Student achievement information from STAR and reading ages, self-review involving all staff and student voice from students at all levels suggest the initiative has had a significant impact on valued student outcomes. There are many examples of accelerated progress (more than one year's progress in the 2018 school year) including the acceleration of Maori and Pasifika students. The students working more than 6 months below their chronological age will be targeted using this initiative in 2019.

Reasons for variance (Why did it happen?) and Evaluation (Where to next?)

See end of year hub review of strategic goal one— Progress and Achievement, excellence and equity for all students- review questions 1-6.

Focus area:

- Literacy- Writing in years 5 and 6.

Annual Plan goals:

- To increase the number of year 5 and 6 students achieving AT or ABOVE expectation in writing.
- To accelerate the progress being made by year 5 and 6 students who have learning needs in writing. Acceleration is defined as making more than one year's progress in 2018.

Student Achievement Targets

Curriculum area.	Writing.
Students targeted.	Lower achieving year 5 and 6 students in writing. Students achieving at the expected level who may have the potential to achieve above the expected level in writing. All Maori, Pasifika or students with special needs that are not progressing or achieving at the expected rate in writing.
Lead/support staff.	Peter Dobson- Deputy Principal and room 9 teacher. Sam Wilson- room 10 teacher. Lou De Lange- room 8 teacher.
Budget.	Teacher release for observation, school visits and inquiry. Provision of equipment for those not providing own device.

**2018 Baseline data- collected, collated and analysed early in term 1.
Term 1 AsTTie Writing Sample.**

**(10258) T1 Overall Level - Admin Matairangi Hub
Percentage of Pupils**

	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	Totals
Y5			10% (4)	20% (8)	29% (12)	20% (8)	15% (6)		7% (3)				60% (41)
Y6					11% (3)	22% (6)	26% (7)	15% (4)	22% (6)	4% (1)			40% (27)
Total pupils	0%	0%	6% (4)	12% (8)	22% (15)	21% (14)	19% (13)	6% (4)	13% (9)	1% (1)	0%	0%	(68)

Year 5.

- 4 students (10%) achieved level 1A.
- 20 students (49%) achieved within levels 2B and 2P.
- 9 students (22%) achieved within level 3.

Year 6.

- 9 students (33%) achieved within level 2.
- 1 student (4%) achieved within level 4.

2018 Targets.
Term 4 AsTTle Writing Sample.

Year 5.	Year 6.
<ul style="list-style-type: none"> • No students achieving level 1A. • 30 students (73%) achieving within level 3. 	<ul style="list-style-type: none"> • No students achieving within level 2. • 5 students (18%) achieving within level 4.

Action Plan- Writing in years 5 and 6.

Objectives

Teachers will:
<ul style="list-style-type: none"> • Participate in PLD to implement BYOD within writing programmes across the hub. • Use digital devices in the Matairangi hub on a regular basis to try and engage students more in their writing. • Use Google Classroom to monitor writing and give feedback to students. • Use sharing in Google to allow critical peer reviewing of writing. • Develop use of google tools such as Doctorpus and Goobric to enable using e-asttle rubric to mark digital writing. • Use Google Forms to gain student and parent voice.

Detailed Plan

Action	Responsibility	Resources	Time frame	Success criteria
Implementation of Google Classroom to allow class/hub writing activities to be distributed easily.	All teachers and students		Middle T1 onwards	Tasks can be set and monitored by teachers easier than previously.
Self and peer editing in writing on devices.	All teachers and students		T2 onwards	Students will self edit then peer edit by sharing documents with each other
Collaborative writing tasks	All teachers		T2 onwards	Allow some collaborative writing tasks so students can work together to develop a product.
Implementation of Goobric & Doctorpus to enhance marking of writing	Sam All teachers	Google add ons	Start of T3	Implemented and teachers are developing skills in this area.
Create a google form to gain feedback from students on how devices help in curriculum	All Teachers		T3	Very successful, 50% of students highlighted writing as an area where devices help

Created a google form to gain feedback from parents on success of BYOD programme and how devices help in curriculum / writing.	Peter / Jessica / Tony		End of T3	
Continue to develop tools that inspire and aid in writing e.g. The Literacy Shed, Pobble	All teachers		T3 onwards	
Discussion around use of digital devices in writing assessments.	All teachers & senior management.		End of T3 and moving into T4	

Progress report to BoT- Term 3.

What has happened so far?

From a teaching perspective the implementation of BYOD has improved engagement and results in the Matairangi Hub. During term 3 we gave a survey to students, the results indicated 50% of students felt the devices helped in writing particularly. The reasons given included

- Having easy access to dictionaries and thesauruses
- Use of voice typing for hard to spell words
- Easily edited mistakes
- Work can be continued at home so can be finished outside of school
- Speed of writing increases
- Collaboration with others

From our perspective allowing students to easily change work without making it a mess was a big driver to improve engagement. We have students who struggle with the physical process of writing who now go to writing in iTime as a first option.

Sam has worked hard to find tools that will aid the teachers in marking and giving feedback to students. This feedback is also available to parents at home, allowing parents to see next steps on the e-asttle writing rubric on a regular basis. We have been encouraging students to share work at home and it is great to see parents actually commenting on students work for us to read. We have revisited a number of tools (Pobble, Literacy Shed) that can initiate writing ideas, these have been quite successful.

What are the next steps?

One of the issues that we see relates to assessment in writing. We aim to use devices for 50% of our writing, all reading answers are written in books, spelling is book related but the actual writing of different genres is becoming more digital based. When analysing the digital writing some students (those that do not like the physical process of writing) appear to work at a higher level. If we only test using physical handwriting are we getting a true reflection of a child's ability in writing?

Discuss the use of digital tools to enhance spelling and grammar and its relationship to assessment.

Variance Analysis- December 2018.

Outcomes-what happened?

2018 outcomes collected, collated and analysed early in term 4.

Term 14AsTTle Writing Sample.

Kilbirnie

Overall Level T4

- Admin Last Years Y6 2018

Percentage of Pupils - for 2018 Printed: 31 Jan 2019

	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	Total Below	Total At	Total Above	Total Pupils
Y6						7%	7%	13%	43%	27%	3%		13%	57%	30%	100%
						(2)	(2)	(4)	(13)	(9)	(1)		(4)	(12)	(9)	(30)
Total pupils:						7%	7%	13%	43%	27%	3%		13%	57%	30%	(30)
						(2)	(2)	(4)	(13)	(9)	(1)		(4)	(12)	(9)	

	1B	1P	1A	2E	2P	2A	3B	3P	3A	4E	4P	4A	Total Below	Total At	Total Above	Total Pupils
Y5				7% (3)	10% (4)	22% (9)	22% (9)	22% (9)	12% (5)	5% (2)			39% (16)	22% (9)	39% (16)	100% (41)
Total pupils				7% (3)	10% (4)	22% (9)	22% (9)	22% (9)	12% (5)	5% (2)			39% (16)	22% (9)	39% (16)	(41)

2018 student achievement targets and outcomes:

2018 Targets.

Year 5.

- No students achieving level 1A.
- 30 students (73%) achieving within level 3.

Year 6.

- No students achieving within level 2.
- 5 students (18%) achieving within level 4.

2018 Outcomes.

- No students achieving level 1A. 3 students achieved level 2B.
- 23 students achieving in level 3.
- 2 students achieving level 4B.
- 39% of students achieving within levels 3P-4B (above EOY expectation).

- 2 within level 2.
- 9 students (30%) achieving within level 4.

Analysis of initiative on values student outcomes.

Student achievement information from writing samples, self-review involving Matairangi staff and both student and parent voice using surveys suggests the use of devices as part of writing programmes with year 5 and 6 students has had a significant impact on students' motivation, engagement and valued students' outcomes. Teachers will investigate approaches to extending and enriching the writing programmes of those demonstrating ability as writers.

Reasons for variance (Why did it happen?) and Evaluation (Where to next?)

While making progress, a small group of students remain below expected levels. These students will be targeted for identification of barriers to progress in writing. Surveys will be used to gather information about the link between the use of devices, student agency and efficacy in respect of the student's perception of the likelihood that they would be successful in writing tasks. Teachers will develop plans to gather writing samples using devices. This will include working through the implications on moderation of samples and the impact of the criteria for surface features.

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

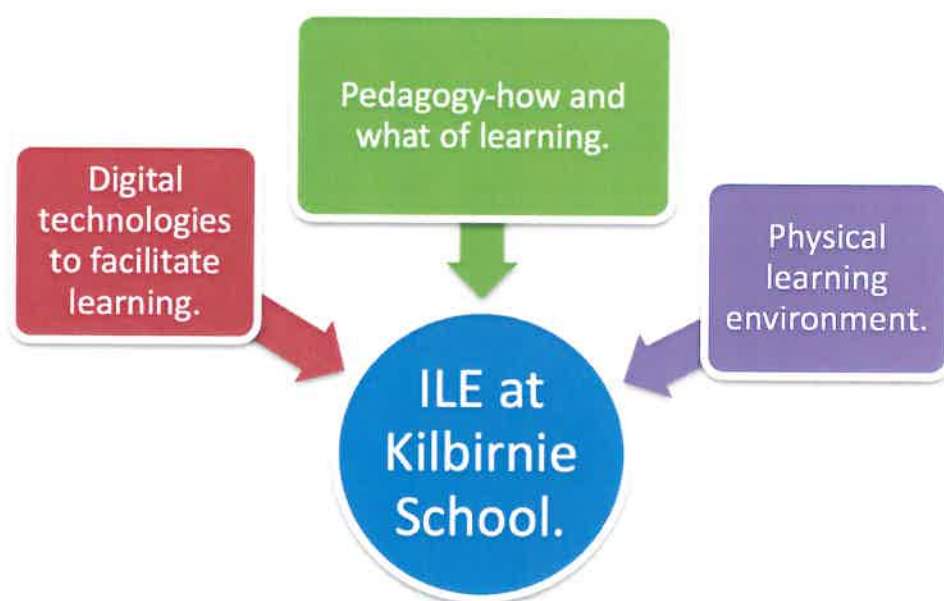
Focus areas:

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

Rationale:

The enactment of the vision and graduate profile of Kilbirnie School requires the development of an innovative learning environment (ILE) within which our students can develop the skills and competencies for life-long learning. This will require coherence between our school vision, the newly developed graduate profile and the teaching and learning practices used by staff and students. Staff began to inquire into this work in 2016. In 2017, all staff participated in professional learning to support the next stage in the process of interpreting and then implementing the intent of an ILE. This will be specific to the context of their work with students. This work will continue in 2018.

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.





EST. 1884
KILBIRNIE SCHOOL
Whāia te iti kahurangi

Re: Use of Kiwisport Funding at Kilbirnie School in 2018.

In 2018, Kilbirnie School received \$3194.29 of Kiwisport funding. This was utilized on extra uniforms for students to wear when representing the school in sports events, competitions and activities.

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

Tony Austin
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Kilbirnie School

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Kilbirnie School Board of Trustees 2018.

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