

# **Kaitaia Primary School**

## **Annual Report for the year ended 31 December 2019**

<b>Ministry Number:</b>	1026
<b>Principal:</b>	Brendon Morrissey
<b>School Address:</b>	5 Church Rd, Kaitaia
<b>School Postal Address:</b>	5 Church Rd, Kaitaia 0410
<b>School Phone:</b>	09 408 0228
<b>School Email:</b>	kaitaiaps@xtra.co.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Kaitaia Primary School

# Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Brendon Morrissey	Principal		Principal	
Cherie Duncan	Staff Rep	Elected	Assistant Principal	June 2019
Lesley Tipene	Chairperson	Elected	Social Worker	June 2019
Yvonne Erstich	Member	Elected	Business owner	June 2019
Michael Herring	Member	Elected	Laboratory Technician	June 2019
Melissa Johns	Member	Co-opted	Housewife	June 2019
Michael Herring	Member	Elected	Laboratory Technician	June 2022
Nadia Thomas	Member	Elected	Housewife	June 2022
Zoe Brown	Member	Elected	Early childhood teacher	June 2022
Ngauru Heka	Member	Elected	Primary Teacher	June 2022
Derek Ashley	Chairperson	Elected	Social Worker	June 2022
Martha Popata	Staff Rep	Elected	Primary Teacher	June 2022

# **Kaitaia Primary School**

## **Annual Report**

For the year ended 31 December 2019

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**Kaitaia Primary School**  
**Statement of Responsibility**  
For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Derek Jeffrey Ashley  
Full Name of Board Chairperson

Brendon<sup>Lee</sup> Morrissey  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

12<sup>th</sup> October 2020  
Date:

12/10/2020  
Date:

# Kaitaia Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	3,415,714	3,116,729	3,418,976
Locally Raised Funds	3	122,111	64,100	114,599
Interest Income		11,674	10,000	12,210
		<u>3,549,499</u>	<u>3,190,829</u>	<u>3,545,785</u>
<b>Expenses</b>				
Locally Raised Funds	3	77,411	36,000	63,532
Learning Resources	4	2,377,472	2,173,495	2,420,265
Administration	5	225,103	211,726	192,800
Finance		6,965	3,913	6,253
Property	6	732,942	641,630	633,357
Depreciation	7	107,976	105,288	91,850
Loss on Disposal of Property, Plant and Equipment		5,181	-	1,712
		<u>3,533,050</u>	<u>3,172,052</u>	<u>3,409,769</u>
<b>Net Surplus for the year</b>		<b>16,449</b>	<b>18,777</b>	<b>136,016</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>16,449</u></u>	<u><u>18,777</u></u>	<u><u>136,016</u></u>

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

# Kaitaia Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Balance at 1 January</b>		1,118,832	1,097,257	982,816
Total comprehensive revenue and expense for the year		16,449	18,777	136,016
<b>Equity at 31 December</b>	25	1,135,281	1,116,034	1,118,832
Retained Earnings		1,135,281	1,116,034	1,118,832
<b>Equity at 31 December</b>		1,135,281	1,116,034	1,118,832

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Kaitaia Primary School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	432,537	166,482	175,099
Accounts Receivable	9	116,212	98,350	147,312
GST Receivable		12,857	-	-
Prepayments		1,250	1,500	1,066
Inventories	10	3,115	4,000	4,806
Investments	11	-	300,000	200,000
		565,971	570,332	528,283
<b>Current Liabilities</b>				
GST Payable		-	13,000	12,743
Accounts Payable	14	137,714	130,700	120,923
Provision for Cyclical Maintenance	15	44,017	37,900	24,991
Painting Contract Liability - Current Portion	16	25,806	25,000	24,832
Finance Lease Liability - Current Portion	17	27,693	13,547	13,272
Funds Held for Capital Works Projects	18	(22,600)	-	-
Funds for RTLB Services	19	74,528	50,000	51,307
		287,158	270,147	248,068
<b>Working Capital Surplus/(Deficit)</b>		278,813	300,185	280,215
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,003,901	922,100	942,388
		1,003,901	922,100	942,388
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	67,931	52,677	47,989
Painting Contract Liability	16	37,808	37,171	52,519
Finance Lease Liability	17	41,694	16,403	3,263
		147,433	106,251	103,771
<b>Net Assets</b>		1,135,281	1,116,034	1,118,832
<b>Equity</b>	25	1,135,281	1,116,034	1,118,832

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

Derek Jeffrey Ashby  
Full Name of Board Chairperson

[Signature]  
Signature of Board Chairperson

12<sup>th</sup> October 2020  
Date:

<sup>Lee</sup>  
Brendan A Morrissey  
Full Name of Principal

[Signature]  
Signature of Principal

12/10/2020  
Date:





# Kaitaia Primary School

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,119,009	1,049,531	1,026,365
Locally Raised Funds		124,399	64,081	109,084
Goods and Services Tax (net)		(25,600)	257	(4,300)
Payments to Employees		(668,459)	(598,405)	(621,952)
Payments to Suppliers		(372,942)	(320,522)	(384,055)
Cyclical Maintenance Payments in the year		(12,068)	-	-
Interest Paid		(6,965)	(3,913)	(6,253)
Interest Received		12,025	10,001	12,182
<b>Net cash from Operating Activities</b>		<b>169,399</b>	<b>201,030</b>	<b>131,071</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(90,912)	(135,690)	(97,274)
Purchase of Investments		-	-	50,000
Proceeds from Sale of Investments		200,000	(100,000)	-
<b>Net cash from Investing Activities</b>		<b>109,088</b>	<b>(235,690)</b>	<b>(47,274)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(7,933)	64,105	(21,974)
Painting Contract Payments		(13,737)	(15,180)	(12,092)
Funds Administered on Behalf of Third Parties		23,221	(1,307)	51,307
Funds Held for Capital Works Projects		(22,600)	-	(172,588)
<b>Net cash from Financing Activities</b>		<b>(21,049)</b>	<b>47,618</b>	<b>(155,347)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>257,438</b>	<b>12,958</b>	<b>(71,550)</b>
Cash and cash equivalents at the beginning of the year	8	175,099	153,524	246,649
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>432,537</b>	<b>166,482</b>	<b>175,099</b>

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

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



# Notes to the Financial Statements

For the year ended 31 December 2019

## 1. Statement of Accounting Policies

### Reporting Entity

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

### Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

#### Basis of Preparation

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

#### Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

#### Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

#### Useful lives of property, plant and equipment

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

## Kaitaia Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **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.

#### **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.

#### **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.

#### **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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Accounts Receivable

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

### Prior Year Policy

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

### Inventories

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

### Investments

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

### Prior Year Policy

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

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

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

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

### 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 \$500 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements - Crown	10-40 years
Furniture and equipment	3-20 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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 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.

### **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.

### **Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

### 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).

### 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, 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.

### 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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

### Budget Figures

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

### 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.

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**2 Government Grants**

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	924,860	882,371	884,262
Teachers' Salaries Grants	1,831,330	1,700,000	1,905,450
Use of Land and Buildings Grants	488,299	418,000	436,359
Resource Teachers Learning and Behaviour Grants	13,933	20,462	24,309
Other MoE Grants	152,227	95,896	168,596
Other Government Grants	5,065	-	-
	<u>3,415,714</u>	<u>3,116,729</u>	<u>3,418,976</u>

**3 Locally Raised Funds**

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	38,055	20,000	25,552
Activities	13,710	-	15,970
Trading	2,340	2,000	3,330
Fundraising	38,822	16,000	37,085
Other Revenue	29,184	26,100	32,662
	<u>122,111</u>	<u>64,100</u>	<u>114,599</u>
<b>Expenses</b>			
Activities	60,464	14,500	48,919
Trading	6,977	5,500	6,248
Fundraising (Costs of Raising Funds)	9,970	16,000	8,365
	<u>77,411</u>	<u>36,000</u>	<u>63,532</u>
	<u>44,700</u>	<u>28,100</u>	<u>51,067</u>

*Surplus/ (Deficit) for the year Locally Raised Funds***4 Learning Resources**

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	94,727	94,198	99,974
Equipment Repairs	5,954	6,000	1,724
Information and Communication Technology	26,703	25,850	20,681
Library Resources	1,439	1,500	1,744
Employee Benefits - Salaries	2,240,595	2,037,947	2,288,390
Staff Development	8,054	8,000	7,752
	<u>2,377,472</u>	<u>2,173,495</u>	<u>2,420,265</u>



**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**5 Administration**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,677	5,511	5,566
Board of Trustees Fees	3,255	3,500	2,440
Board of Trustees Expenses	17,114	4,000	3,106
Communication	3,050	3,000	2,411
Consumables	11,908	10,500	10,938
Operating Lease	1,157	-	-
Other	13,213	10,400	10,761
Employee Benefits - Salaries	159,316	164,700	147,662
Insurance	3,981	3,615	3,652
Service Providers, Contractors and Consultancy	6,432	6,500	6,264
	<u>225,103</u>	<u>211,726</u>	<u>192,800</u>

**6 Property**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,895	10,200	11,943
Consultancy and Contract Services	982	1,300	1,230
Cyclical Maintenance Expense	51,036	37,500	16,101
Grounds	4,508	3,900	3,592
Heat, Light and Water	34,139	39,000	34,253
Rates	13,187	8,300	8,260
Repairs and Maintenance	35,014	26,430	29,392
Use of Land and Buildings	488,299	418,000	436,359
Security	2,403	2,000	2,185
Employee Benefits - Salaries	94,479	95,000	90,042
	<u>732,942</u>	<u>641,630</u>	<u>633,357</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

**7 Depreciation**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	19,751	10,126	19,126
Furniture and Equipment	42,044	55,716	37,061
Information and Communication Technology	16,519	17,734	12,128
Leased Assets	26,238	18,820	20,188
Library Resources	3,424	2,892	3,347
	<u>107,976</u>	<u>105,288</u>	<u>91,850</u>

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**8 Cash and Cash Equivalents**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	432,537	166,482	175,099
Cash and cash equivalents for Cash Flow Statement	432,537	166,482	175,099

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

**9 Accounts Receivable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	693	3,000	2,981
Receivables from the Ministry of Education	-	-	50,802
Interest Receivable	-	350	351
Teacher Salaries Grant Receivable	115,519	95,000	93,178
	116,212	98,350	147,312
Receivables from Exchange Transactions	693	3,350	3,332
Receivables from Non-Exchange Transactions	115,519	95,000	143,980
	116,212	98,350	147,312

**10 Inventories**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	2,206	2,000	1,665
School Uniforms	909	2,000	3,141
	3,115	4,000	4,806

**11 Investments**

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset	-	-	-
Short-term Bank Deposits	-	300,000	200,000
Total Investments	-	300,000	200,000

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**12 Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	518,781	-	-	-	(19,751)	499,030
Furniture and Equipment	316,582	69,158	-	-	(42,044)	343,696
Information and Communication Technology	65,845	16,350	-	-	(16,519)	65,676
Leased Assets	17,750	83,758	(3,740)	-	(26,238)	71,530
Library Resources	23,430	5,403	(1,440)	-	(3,424)	23,969
<b>Balance at 31 December 2019</b>	<b>942,388</b>	<b>174,669</b>	<b>(5,180)</b>	<b>-</b>	<b>(107,976)</b>	<b>1,003,901</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	815,708	(316,678)	499,030
Furniture and Equipment	1,171,186	(827,490)	343,696
Information and Communication Technology	211,562	(145,886)	65,676
Leased Assets	116,753	(45,223)	71,530
Library Resources	67,670	(43,701)	23,969
<b>Balance at 31 December 2019</b>	<b>2,382,879</b>	<b>(1,378,978)</b>	<b>1,003,901</b>

The net carrying value of equipment held under a finance lease is \$71,530 (2018: \$17,750).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	512,852	25,055	-	-	(19,126)	518,781
Furniture and Equipment	303,511	50,133	-	-	(37,062)	316,582
Information and Communication Technology	58,884	19,089	-	-	(12,128)	65,845
Leased Assets	36,568	1,370	-	-	(20,188)	17,750
Library Resources	23,274	5,215	(1,712)	-	(3,347)	23,430
<b>Balance at 31 December 2018</b>	<b>935,089</b>	<b>100,862</b>	<b>(1,712)</b>	<b>-</b>	<b>(91,851)</b>	<b>942,388</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	815,708	(296,927)	518,781
Furniture and Equipment	1,102,028	(785,446)	316,582
Information and Communication Technology	195,212	(129,367)	65,845
Leased Assets	50,690	(32,940)	17,750
Library Resources	66,346	(42,916)	23,430
<b>Balance at 31 December 2018</b>	<b>2,229,984</b>	<b>(1,287,596)</b>	<b>942,388</b>

**Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

**14 Accounts Payable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	4,159	13,000	4,476
Accruals	5,677	5,700	5,511
Employee Entitlements - Salaries	115,519	96,000	95,446
Employee Entitlements - Leave Accrual	12,359	16,000	15,490
	<u>137,714</u>	<u>130,700</u>	<u>120,923</u>
Payables for Exchange Transactions	137,714	130,700	120,923
	<u>137,714</u>	<u>130,700</u>	<u>120,923</u>

The carrying value of payables approximates their fair value.

**15 Provision for Cyclical Maintenance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	72,980	72,980	69,619
Increase/(decrease) to the Provision During the Year	51,036	37,500	16,101
Use of the Provision During the Year	(12,068)	(19,903)	(12,740)
Provision at the End of the Year	<u>111,948</u>	<u>90,577</u>	<u>72,980</u>
Cyclical Maintenance - Current	44,017	37,900	24,991
Cyclical Maintenance - Term	67,931	52,677	47,989
	<u>111,948</u>	<u>90,577</u>	<u>72,980</u>

**16 Painting Contract Liability**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	25,806	25,000	24,832
Non Current Liability	37,808	37,171	52,519
	<u>63,614</u>	<u>62,171</u>	<u>77,351</u>

In 2017 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$24,832. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

**17 Finance Lease Liability**

The school has entered into a number of finance lease agreements for TELA laptops.  
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	33,462	13,547	23,831
Later than One Year and no Later than Five Years	46,148	16,403	15,493
	<u>79,610</u>	<u>29,950</u>	<u>39,324</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 18 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE Project 3	<i>In progress</i>	-	-	22,600	-	(22,600)
Totals		-	-	22,600	-	(22,600)

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Electrical Project	<i>Completed</i>	5,082	-	5,082	-	-
Fire Alarm/Junior Refurbishment	<i>In progress</i>	167,506	308,020	500,581	(25,055)	-
Totals		172,588	308,020	505,663	(25,055)	-

## 19 Funds for RTLB Services

Kaitaia School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds held at beginning of the year	51,307	-	-
<b>Revenue</b>			
Teachers' Salary Grant	2,558,890	1,500,000	2,043,813
Administration Grant	91,404	91,404	66,629
Learning Support Funding	176,245	176,245	120,209
Travel Grant	168,904	168,904	124,776
Other Revenue	27,993	99,742	132,692
	3,023,436	2,036,295	2,488,119
Total funds available	3,074,743	2,036,295	2,488,119
<b>Expenses</b>			
Employee Benefit - Salaries	2,558,890	1,500,000	2,043,813
Administration	97,242	130,550	106,101
Learning Support	174,816	176,245	148,253
Travel	161,667	179,500	123,445
Other Expenses	6,734	-	-
	2,999,349	1,986,295	2,421,612
Purchase of Assets	866	-	15,200
Funds Held at Year End	74,528	50,000	51,307
<b>Current Assets</b>			
Cash at bank	10,149	-	41,024
<b>Non Current Assets</b>			
Property Plant and Equipment	16,066	-	15,200
<b>Current Liabilities</b>			
Operating Creditors	-	-	-
<b>Equity</b>	26,215	-	56,224

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 20 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.

### 21 Remuneration

#### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,255	2,440
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	368,600	314,495
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	371,855	316,935
Total full-time equivalent personnel	3.10	3.10

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

#### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	3	-
	3	-

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



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 22 Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$10,000	\$7,331
Number of People	1	1

### 23 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets as at 31 December 2018: nil)

#### Holidays Act Compliance – schools payroll

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

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

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

### 24 Commitments

#### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

### 25 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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

**26 Financial Instruments**

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

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	432,537	166,482	175,099
Receivables	116,212	98,350	147,312
Investments - Term Deposits	-	300,000	200,000
<b>Total Financial assets measured at amortised cost</b>	<b>548,749</b>	<b>564,832</b>	<b>522,411</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	137,714	130,700	120,923
Finance Leases	69,387	29,950	16,535
Painting Contract Liability	63,614	62,171	77,351
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>270,715</b>	<b>222,821</b>	<b>214,809</b>

**27 Events After Balance Date**

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

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

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

**28 Adoption of PBE IFRS 9 Financial Instruments**

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

**29 Failure to comply with section 87C of the Education Act 1989**

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.



# 2019 ANALYSIS OF VARIANCE

*Charter Target Achievement  
Summary at Kaitaia Primary  
School in 2019.*



### Year One Overall Numbers:

37 students, 30 Maori, 7 NM, 15 Boys & 22 Girls

10 MB made 0 sub-levels progress in Writing = 27%

1 NMB made 0 sub-levels progress in Writing = 2.7%

9 MG made 0 sub-levels progress in Writing = 24.4%

3 NMG made 0 sub-levels progress in Writing = 8.1%

4 MB made 1 sub-level of progress in Writing = 10.8%

7 MG made 1 sub-level of progress in Writing = 18.9%

2 NMG made 1 sub-level of progress in Writing = 5.4%

1 NMG made 2 sub-levels progress in Writing = 2.7%

### Overall Accelerated Progress

1/37 students in Y1 made accelerated progress in Writing = 2.7%

0% Y1 Maori students made accelerated progress in Writing

0% Y1 Boys made accelerated progress in Writing

1/22 Y1 Girls made accelerated progress in Writing = 4.5%

### Overall Achievement Levels

#### February 2019

37/37 At/Above in Writing = 100%

#### November Levels

17/37 At/Above in Writing = 45.9%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 14/37 = 37.8%

Variance = -22.2%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 1/37 = 2.7%

Variance = -17.3%

### Year Two Overall Numbers:

44 students, 35 Maori, 9 NM, 26 Boys & 18 Girls

14 MB made 0 sub-levels progress in Writing = 31.9%

3 NMB made 0 sub-levels progress in Writing = 6.8%

8 MG made 0 sub-levels progress in Writing = 18.2%

3 NMG made 0 sub-levels progress in Writing = 6.8%

6 MB made 1 sub-level of progress in Writing = 13.6%

2 NMB made 1 sub-level of progress in Writing = 4.5%

7 MG made 1 sub-level of progress in Writing = 15.9%

1 NMG made 1 sub-level of progress in Writing = 2.3%

### Overall Accelerated Progress

0/44 students in Y2 made accelerated progress in Writing = 0%

0% Y2 Maori students made accelerated progress in Writing

0% Y2 Boys made accelerated progress in Writing

0% Y2 Girls made accelerated progress in Writing

### Overall Achievement Levels

#### February 2019

15/44 At/Above in Writing = 34.1%

#### November Levels

17/44 At/Above in Writing = 38.6%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 16/44 = 36.4%

Variance = -23.6%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 0/44 = 0%

Variance = -20%



### Year Three Overall Numbers:

51 students, 42 Maori, 9 NM, 28 Boys & 23 Girls

1 MB made 0 sub-levels progress in Writing = 2.0%

2 NMB made 0 sub-levels progress in Writing = 3.9%

4 MG made 0 sub-levels progress in Writing = 7.8%

17 MB made 1 sub-level of progress in Writing = 33.3%

2 NMB made 1 sub-level of progress in Writing = 3.9%

9 MG made 1 sub-level of progress in Writing = 17.7%

1 NMG made 1 sub-level of progress in Writing = 2.0%

4 MB made 2 sub-levels progress in Writing = 2.0%

7 MG made 2 sub-levels progress in Writing = 13.7%

2 NMG made 2 sub-levels progress in Writing = 3.9%

1 MB made 3 sub-levels progress in Writing = 2.0%

1 NMB made 3 sub-levels progress in Writing = 2.0%

### Overall Accelerated Progress

15/51 students in Y3 made accelerated progress in Writing = 29.4%

12/42 Y3 Maori students made accelerated progress in Writing = 28.6%

6/28 Y3 Boys made accelerated progress in Writing = 21.4%

9/23 Y3 Girls made accelerated progress in Writing = 39.1%

### Overall Achievement Levels

#### February 2019

6/51 At/Above in Writing = 11.8%

#### November Levels

18/51 At/Above in Writing = 35.3%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 44/51 = 86.3%

Variance = +26.3%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 15/51 = 29.4%

Variance = +9.4%



### Year Four Overall Numbers:

48 students, 38 Maori, 10 NM, 24 Boys & 24 Girls

2 MB made 0 sub-levels progress in Writing = 4.2%

1 NMB made 0 sub-levels progress in Writing = 2.1%

8 MB made 1 sub-level of progress in Writing = 16.6%

4 NMB made 1 sub-level of progress in Writing = 8.3%

13 MG made 1 sub-level of progress in Writing = 27.1%

1 NMG made 1 sub-level of progress in Writing = 2.1%

6 MB made 2 sub-levels progress in Writing = 12.4%

1 NMB made 2 sub-levels progress in Writing = 2.1%

7 MG made 2 sub-levels progress in Writing = 14.6%

2 NMG made 2 sub-levels progress in Writing = 4.2%

2 MB made 3 sub-levels progress in Writing = 4.2%

1 MG made 4 sub-levels progress in Writing = 2.1%

### Overall Accelerated Progress

19/48 students in Y4 made accelerated progress in Writing = 39.6%

16/38 Y4 Maori students made accelerated progress in Writing = 42.1%

9/24 Y4 Boys made accelerated progress in Writing = 37.5%

10/24 Y4 Girls made accelerated progress in Writing = 41.7%

### Overall Achievement Levels

#### February 2019

5/48 At/Above in Writing = 10.4%

#### November Levels

10/48 At/Above in Writing = 20.8%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 45/48 = 93.8%

Variance = +33.8%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 19/48 = 39.6%

Variance = +19.6%

### Year Five Overall Numbers:

62 students, 51 Maori, 11 NM, 29 Boys & 33 Girls

2 MG made 0 sub-levels progress in Writing = 3.2%

5 MB made 1 sub-level of progress in Writing = 8.1%

2 NMB made 1 sub-level of progress in Writing = 3.2%

6 MG made 1 sub-level of progress in Writing = 9.7%

11 MB made 2 sub-levels progress in Writing = 17.7%

3 NMB made 2 sub-levels progress in Writing = 4.8%

10 MG made 2 sub-levels progress in Writing = 16.2%

2 NMG made 2 sub-levels progress in Writing = 3.2%

4 MB made 3 sub-levels progress in Writing = 6.5%

10 MG made 3 sub-levels progress in Writing = 16.2%

2 NMG made 3 sub-levels progress in Writing = 3.2%

2 MB made 4 sub-levels progress in Writing = 3.2%

2 NMB made 4 sub-levels progress in Writing = 3.2%

1 MG made 4 sub-levels progress in Writing = 1.6%

### Overall Accelerated Progress

47/62 students in Y5 made accelerated progress in Writing = 75.8%

38/51 Y5 Maori students made accelerated progress in Writing = 74.5%

22/29 Y5 Boys made accelerated progress in Writing = 75.9%

25/33 Y5 Girls made accelerated progress in Writing = 75.8%

### Overall Achievement Levels

#### February 2019

5/62 At/Above in Writing = 8.1%

#### November Levels

27/62 At/Above in Writing = 43.5%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 60/62 = 96.8%

Variance = +36.8%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 47/62 = 75.8%

Variance = +55.8%



### Year Six Overall Numbers:

56 students, 42 Maori, 14 NM, 28 Boys & 28 Girls

6 MB made 1 sub-level of progress in Writing = 10.6%  
1 NMB made 1 sub-level of progress in Writing = 1.8%  
3 MG made 1 sub-level of progress in Writing = 5.4%  
1 NMG made 1 sub-level of progress in Writing = 1.8%  
7 MB made 2 sub-levels progress in Writing = 12.5%  
4 NMB made 2 sub-levels progress in Writing = 7.1%  
10 MG made 2 sub-levels progress in Writing = 17.8%  
3 NMG made 2 sub-levels progress in Writing = 5.4%  
8 MB made 3 sub-levels progress in Writing = 14.3%  
2 NMB made 3 sub-levels progress in Writing = 3.6%  
6 MG made 3 sub-levels progress in Writing = 10.7%  
3 NMG made 3 sub-levels progress in Writing = 5.4%  
1 MB made 4 sub-levels progress in Writing = 1.8%  
1 MG made 4 sub-levels progress in Writing = 1.6%

### Overall Accelerated Progress

45/56 students in Y6 made accelerated progress in Writing = 80.4%  
33/44 Y6 Maori students made accelerated progress in Writing = 75%  
21/28 Y6 Boys made accelerated progress in Writing = 75%  
24/28 Y6 Girls made accelerated progress in Writing = 85.7%

### Overall Achievement Levels

#### February 2019

7/56 At/Above in Writing = 12.5%

#### November Levels

23/56 At/Above in Writing = 41.1%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 56/56 = 100%

Variance = +40%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 45/56 = 80.4%

Variance = +60.4%

## **Whole School Overall Numbers:**

**298 students, 240 Maori, 58 NM, 150 Boys & 148 Girls**

**27 MB made 0 sub-levels progress in Writing = 9.1%**

**7 NMB made 0 sub-levels progress in Writing = 2.3%**

**23 MG made 0 sub-levels progress in Writing = 7.7%**

**6 NMG made 0 sub-levels progress in Writing = 2.0%**

**46 MB made 1 sub-level of progress in Writing = 15.4%**

**11 NMB made 1 sub-level of progress in Writing = 3.7%**

**45 MG made 1 sub-level of progress in Writing = 15.1%**

**6 NMG made 1 sub-level of progress in Writing = 2.0%**

**28 MB made 2 sub-levels progress in Writing = 9.4%**

**8 NMB made 2 sub-levels progress in Writing = 2.7%**

**34 MG made 2 sub-levels progress in Writing = 11.4%**

**10 NMG made 2 sub-levels progress in Writing = 3.4%**

**15 MB made 3 sub-levels progress in Writing = 5.0%**

**3 NMB made 3 sub-levels progress in Writing = 1.0%**

**16 MG made 3 sub-levels progress in Writing = 5.4%**

**5 NMG made 3 sub-levels progress in Writing = 1.7%**

**3 MB made 4 sub-levels progress in Writing = 1.0%**

**2 NMB made 4 sub-levels progress in Writing = 0.7%**

**3 MG made 4 sub-levels progress in Writing = 1.0%**

### Overall Accelerated Progress

127/298 students made accelerated progress in Writing = 42.6%

99/240 Maori students made accelerated progress in Writing = 41.3%

59/150 Boys made accelerated progress in Writing = 39.3%

68/148 Girls made accelerated progress in Writing = 45.9%

13/45 students in our Bilingual classrooms made accelerated progress in Writing = 28.9%

### Overall Achievement Levels

#### February 2019

75/298 At/Above in Writing = 25.2%

#### November Levels

112/298 At/Above in Writing = 37.6%

### Charter Targets in Writing 2019

**To move at least 60% up by 1 sub-level or more in Writing.**

Result = 235/298 = 78.9%

Variance = +18.9%

**To move at least 20% up by 2 sub-levels or more in Writing.**

Result = 127/298 = 42.6%

Variance = +22.6%



## Whole School Results in Reading and Numeracy

November 2019

### Reading (November Best Fit Levels)

Above	20.3%
At	29.2%
Below	32.6%
Well Below	17.9%

Feb-Nov Students = 49.5% At/Above

Bilingual Classrooms = 27/45 = 60% At/Above

### Writing (November Best Fit Levels)

Above	12.1%
At	25.5%
Below	44.6%
Well Below	17.8%

Feb-Nov Students = 37.6% At/Above

Bilingual Classrooms = 14/45 = 31.1% At/Above

### Numeracy (November Best Fit Levels)

Above	8.6%
At	29.8%
Below	28.8%
Well Below	32.8%

Feb-Nov Students = 38.4% At/Above

Bilingual Classrooms = 18/45 = 40% At/Above



2019 Charter  
Target goal is to  
improve  
student  
WRITING  
achievement  
BUT the  
strategy is to lift  
student oracy  
and student  
agency

2019 Curriculum Development Focus: Writing, Oracy  
and Student Agency.  
KPS School wide Summary BASELINE DATA FEB by  
overall Percentage

Expected Level	Well Below	Struggling One Sub Level	On Track At	Exceeding
Writing Feb	51%	31%	16%	2%
Writing June	49%	41%	8%	2%
Writing Nov	14%	47%	26%	8%

Expected Level	Well Below	Struggling One Sub Level	On Track At	Exceeding
Reading Feb	27%	27%	40%	3%
Reading June	33%	43%	16%	8%
Reading Nov	18%	38%	26%	18%

Professional Teaching as Inquiry is conducted as PODS within one or both of Student agency / oracy.  
Junior School Teaching as Inquiry focused on writing or oral language.  
Staff meetings were the vehicle for PLD in Student Agency and the place of Oracy was in daily classroom programmes.

Improved Oracy and Agency will have a direct influence on writing achievement.  
  
Note these figures are out of totals of 358, 381 and 394 students respectively Feb, June to Nov.  
  

**Writing Achievement in November 2019**  
**56 students are Well Below** expected sub-level standard in writing, (14%)  
**185 are one sub level below** expected writing standard, (47%)  
**103 students are at** their expected writing level (26%)  
**33 are above** their expected writing level. (8%)  
SO **34%** are either at, or above expected standards by the end of year 2019.

**Reading Achievement in November 2019:**  
**71 students are Well Below** expected sub-level standard in reading, (18%)  
**149 are one sub level below - at risk** - expected reading standard, (38%)  
**103 students are at** their expected reading level

### Junior Language Budget = \$15000

#### Major purchase items for 2019:

Quick 60 programme delivery = \$10 000

Flying Colours Junior Readers = \$1975.65

Ready to Read 5 = \$241.95



### Senior Language Budget = \$15000

#### Major purchase items for 2019:

Quick 60 programme delivery = \$10 000

Quick 60 set 2 (Level 10-14) = \$607.20

Dictionaries/Thesaurus's = \$391.04



## Writing Focus in 2020

We were successful with applying for PLD on Writing in 2020 and will be working with the team from Vision Education.

In the past three years we have been consulting with our community and have developed a localised curriculum with students and whanau and their aspirations for educational achievement at the centre of this plan. We call this a curriculum of care - care for the social, emotional and learning needs of all students and their whanau. We call our localised curriculum "Learning for Keeps", led and influenced by core principles and practices of Manaakitanga, Aroha, Ngawari, Awhi, Whanaungatanga and Ako. The values of MANAWA to us. The local Iwi and community supported us to develop a KPS Student Graduate Profile: key components of which are Tu Tangata - knowledge of self and strong self identity, Tu Kaha - confidence and independence, Tu Maia - humility, Tu Auaha - creativity, Tu Hononga - connected to their worlds. Students need to know that they can and have capabilities. Students self assessed themselves against these capabilities for the mid year reporting cycle. In addition the school - with the community - have built an Effective Teacher profile for KPS.

Mana Tu - the autonomy and independence of the teacher to act on student needs, Mana Whanau - the capacity of the teacher to work in partnership with family, Mana Tangata - the strength of the teacher/ student relationship to achieve positive outcomes, Mana Whenua - the ability to use powerful, local knowledge and contexts to progress learning outcomes and Mana Ukaipo - the ability to utilise the strength of the local iwi, hapu and people to progress learning in classrooms. This means that teachers must start with the student and whanau to begin planning for learning progress in their classrooms and acknowledge the agency of the child, rather than deficit theorising. The local curriculum has been further supported by data gathered through a series of in class visits and observations, feedback from students about their learning, analysis of patterns of progress from student achievement data, regular meetings with teachers to review and set on-going teaching and learning goals, discussion and feedback on teaching and learning goals and moves to put parents in equal learning partnerships with their children's teachers.

Over the past three years student achievement patterns show that the Learning Area focused on makes gains, and we meet 30% targets of students making accelerated learning shifts each year. BUT while gains are made each year they are not maintained, hence this submission to invest teacher energy into student metacognition / thinking and student agency - skills that cut across all curriculum Learning Areas. Individual student data generated this year in writing shows little differentiation in achievement shifts between genders. Maori remain over represented in those students Well Below expected curriculum level or one sub level below expected curriculum level for their year group.

We want to develop a strong sense and practice of adaptive teaching where all teachers have the ability and confidence to evolve, modify, revisit teaching approaches and strategies to ensure learning tasks are meaningful and generate positive learning shifts for all students. As a staff we have coined the term "learnacy" - learning how learners learn - to maximise outcomes for all students and build their capacity to be independent learners. We want to develop a strong sense of learning with a focus on learning across contexts and embedding key competencies of self management, critical thinking with a focus on oracy, writing and student agency. This will involve us in learning about effective pedagogies, student centred assessment and embedding this within our own localised curriculum.

B. Morrissey

	<div style="text-align: center;"> <h1 style="margin: 0;">Kaitaia Primary School</h1> <p style="margin: 0;">Kia Ngawari (Be Understanding)</p> </div>		
Email: <a href="mailto:kaitaiaps@xtra.co.nz">kaitaiaps@xtra.co.nz</a>	Church Road - Kaitaia	Office Phone: 09 408-0228	Office Fax: 09 408-2361

## KiwiSport Funding Report 2019

**Funding allocated: \$5605 excl GST**

**Targeted spending included:**

**Mangonui Netball Association team fees \$800, Kaitaia United Football Club fees \$1400, Buses to sporting events \$1746, Gymnastics tuition and gymnasium hire for 17 classes \$1430 & equipment for classroom sports \$3197  
Community Pool Hireage \$1402**

**Total = \$9975 excl. GST**

**All of the items listed above were necessary to enable us to train our children and get more of them into organised sports. Although the cost is clearly significant, we believe that the rewards/benefits our children get out of these opportunities is worth so much more.**

**The staff and children of Kaitaia Primary School would like to thank all those involved in making this new fund available. We live in an area where opportunities for children are not taken by many families simply because the cost of such opportunities is beyond the family's means. With this support however, a want, a need and a hope has now become a reality for many more children from our school.**

**Nga mihi**



**Brendon Morrissey  
Principal**



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KAITAIA PRIMARY'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Kaitaia Primary (the School). The Auditor-General has appointed me, Stewart Russell, using the staff and resources of PKF Francis Aickin Ltd, 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 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 12 October 2020. This is the date at which our opinion is expressed.

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

#### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis for our opinion

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

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

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

#### **Responsibilities of the Board of Trustees for the financial statements**

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

#### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance 2019 and the Kiwisport Report on pages 20 - 32, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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



Stewart Russell  
PKF Francis Aickin Ltd  
On behalf of the Auditor-General  
Kaitia, New Zealand