

# **Kaitaia Primary School**

## **Annual Report for the year ended 31 December 2018**

<b>Ministry Number:</b>	1026
<b>Principal:</b>	Brendon Morrissey
<b>School Address:</b>	Church Road, Kaitaia
<b>School Postal Address:</b>	Church Road, 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 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Lesley Tipene	BOT Chairperson	Elected	Social Worker	June
Cherie Duncan	Staff Rep/Secreatry	Elected	Assistant Principal	June
Yvonne Erstich	Member	Elected	Business owner	June
Michael Herring	Member	Elected	Labortary Technician	June
Melissa Johns	Member	Co-opted	Housewife	June
Reli Paki	Member	Co-opted	Teacher Aide	June

# **Kaitaia Primary School**

## **Annual Report**

For the year ended 31 December 2018

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**Kaitaia Primary 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.

LESLEY TIPENE

Full Name of Board Chairperson

Brendon Morrissey

Full Name of Principal

[Signature]

Signature of Board Chairperson

B. L. Morrissey

Signature of Principal

31/05/19

Date:

31/05/19

Date:

# Kaitaia Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,418,976	3,090,614	3,066,065
Locally Raised Funds	3	114,599	66,200	179,679
Interest Earned		12,210	8,500	9,664
Gain on Sale of Property, Plant and Equipment		-	-	11,176
		<hr/> 3,545,785	<hr/> 3,165,314	<hr/> 3,266,584
<b>Expenses</b>				
Locally Raised Funds	3	63,532	34,900	88,004
Learning Resources	4	2,420,265	2,244,146	2,233,909
Administration	5	192,800	182,700	160,124
Finance Costs		6,253	-	2,960
Property	6	633,357	627,000	639,070
Depreciation	7	91,850	79,571	77,359
Loss on Disposal of Property, Plant and Equipment		1,712	-	3,644
		<hr/> 3,409,769	<hr/> 3,168,317	<hr/> 3,205,070
<b>Net Surplus / (Deficit) for the year</b>		136,016	(3,003)	61,514
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> 136,016	<hr/> (3,003)	<hr/> 61,514

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



# Kaitaia Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	982,816	982,816	906,743
Total comprehensive revenue and expense for the year	136,016	(3,003)	61,514
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	14,559
Equity at 31 December	1,118,832	979,813	982,816
Retained Earnings	1,118,832	979,813	982,816
Equity at 31 December	1,118,832	979,813	982,816

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



# Kaitaia Primary School

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	175,099	110,599	246,649
Accounts Receivable	9	147,312	119,150	120,111
GST Receivable		-	700	-
Prepayments		1,066	2,500	2,558
Inventories	10	4,806	3,000	3,253
Investments	11	200,000	150,000	250,000
		<u>528,283</u>	<u>385,949</u>	<u>622,571</u>
<b>Current Liabilities</b>				
GST Payable		12,743	-	17,043
Accounts Payable	13	120,923	144,900	186,500
Revenue Received in Advance	14	-	2,500	2,512
Provision for Cyclical Maintenance	15	24,991	35,478	26,205
Painting Contract Liability - Current Portion	16	24,832	24,832	23,781
Finance Lease Liability - Current Portion	17	13,272	13,225	21,263
Funds Held for Capital Works Projects	18	-	-	172,588
Funds for RTLB Services	19	51,307	-	-
		<u>248,068</u>	<u>220,935</u>	<u>449,892</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>280,215</b>	<b>165,014</b>	<b>172,679</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	942,388	935,089	935,089
		<u>942,388</u>	<u>935,089</u>	<u>935,089</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	47,989	65,122	43,414
Painting Contract Liability	16	52,519	52,518	65,662
Finance Lease Liability	17	3,263	2,650	15,876
		<u>103,771</u>	<u>120,290</u>	<u>124,952</u>
<b>Net Assets</b>		<u><u>1,118,832</u></u>	<u><u>979,813</u></u>	<u><u>982,816</u></u>
<b>Equity</b>		<u><u>1,118,832</u></u>	<u><u>979,813</u></u>	<u><u>982,816</u></u>

  
Signature of Board Chairperson

31/5/19  
Date:

  
Signature of Principal

31/5/19  
Date:

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





# Kaitaia Primary School

## Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,026,365	972,614	976,727
Locally Raised Funds		109,084	67,350	180,218
Goods and Services Tax (net)		(4,300)	-	17,678
Payments to Employees		(621,952)	(601,326)	(636,574)
Payments to Suppliers		(384,055)	(366,720)	(511,849)
Interest Paid		(6,253)	-	(2,960)
Interest Received		12,182	9,300	10,436
Net cash from / (to) the Operating Activities		131,071	81,218	33,676
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	7,532
Purchase of PPE (and Intangibles)		(97,274)	(140,231)	(133,455)
Purchase of Investments		50,000	-	(100,000)
Net cash from / (to) the Investing Activities		(47,274)	(140,231)	(225,923)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	14,559
Finance Lease Payments		(21,974)	(3,625)	6,579
Painting Contract Payments		(12,092)	77,350	88,604
Funds Administered on Behalf of Third Parties		51,307	-	-
Funds Held for Capital Works Projects		(172,588)	-	124,212
Net cash from / (to) Financing Activities		(155,347)	73,725	233,954
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(71,550)</b>	<b>14,712</b>	<b>41,707</b>
Cash and cash equivalents at the beginning of the year	8	246,649	95,887	204,942
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>175,099</b>	<b>110,599</b>	<b>246,649</b>

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

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





## Kaitaia Primary School

# Notes to the Financial Statements

For the year ended 31 December 2018

## 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 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 12.



## Kaitaia Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### *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 17.

#### *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.

### **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.

#### **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.

#### **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.





## Kaitaia Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 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.

### 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.

### 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 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.



## Kaitaia Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### **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 - 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 are 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.





## Kaitaia Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### *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.

### **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 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.



## Kaitaia Primary School

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 2 Government Grants

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	884,262	837,614	791,174
Teachers' salaries grants	1,905,450	1,700,000	1,654,334
Use of Land and Buildings grants	436,359	418,000	418,152
Resource teachers learning and behaviour grants	24,309	-	12,360
Other MoE Grants	168,596	135,000	163,111
Other government grants	-	-	26,934
	<u>3,418,976</u>	<u>3,090,614</u>	<u>3,066,065</u>

### 3 Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	25,552	20,000	57,797
Fundraising	37,085	16,000	53,812
Other Revenue	32,662	25,100	33,803
Trading	3,330	1,400	2,105
Activities	15,970	3,700	32,162
	<u>114,599</u>	<u>66,200</u>	<u>179,679</u>
<b>Expenses</b>			
Activities	48,919	12,500	66,212
Trading	6,248	6,400	5,076
Fundraising costs	8,365	16,000	16,716
	<u>63,532</u>	<u>34,900</u>	<u>88,004</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>51,067</u>	<u>31,300</u>	<u>91,675</u>

### 4 Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	99,974	107,070	101,283
Equipment repairs	1,724	18,000	7,843
Information and communication technology	20,681	26,000	27,216
Library resources	1,744	1,750	999
Employee benefits - salaries	2,288,390	2,081,326	2,082,415
Staff development	7,752	10,000	14,153
	<u>2,420,265</u>	<u>2,244,146</u>	<u>2,233,909</u>





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

For the year ended 31 December 2018

**5 Administration**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,566	5,500	4,865
Board of Trustees Fees	2,440	3,500	2,715
Board of Trustees Expenses	3,106	2,500	3,018
Communication	2,411	3,000	2,404
Consumables	10,938	11,500	9,413
Other	10,761	12,500	14,299
Employee Benefits - Salaries	147,662	134,400	112,841
Insurance	3,652	3,300	4,413
Service Providers, Contractors and Consultancy	6,264	6,500	6,156
	<u>192,800</u>	<u>182,700</u>	<u>160,124</u>

**6 Property**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,943	10,000	9,553
Consultancy and Contract Services	1,230	1,200	11,315
Cyclical Maintenance Expense	16,101	37,500	23,807
Grounds	3,592	3,400	2,711
Heat, Light and Water	34,253	35,000	34,793
Rates	8,260	8,500	8,771
Repairs and Maintenance	29,392	26,600	29,939
Use of Land and Buildings	436,359	418,000	418,152
Security	2,185	2,500	2,586
Employee Benefits - Salaries	90,042	84,300	97,443
	<u>633,357</u>	<u>627,000</u>	<u>639,070</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	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	19,126	15,893	19,126
Furniture and Equipment	37,061	36,720	34,079
Information and Communication Technology	12,128	8,537	10,294
Leased Assets	20,188	15,803	10,535
Library Resources	3,347	2,618	3,325
	<u>91,850</u>	<u>79,571</u>	<u>77,359</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 8 Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	175,099	110,599	246,649
Cash and cash equivalents for Cash Flow Statement	175,099	110,599	246,649

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

Of the \$175,099 Cash and Cash Equivalents, \$49,522 is held by the School on behalf of the RTLB cluster. See disclosure note for details of how the funding received for the cluster has been spent in the year.

## 9 Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,981	1,350	2,195
Receivables from the Ministry of Education	50,802	-	-
Interest Receivable	351	300	323
Teacher Salaries Grant Receivable	93,178	117,500	117,593
	147,312	119,150	120,111
Receivables from Exchange Transactions	3,332	1,650	2,518
Receivables from Non-Exchange Transactions	143,980	117,500	117,593
	147,312	119,150	120,111

## 10 Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,665	1,000	1,699
School Uniforms	3,141	2,000	1,554
	4,806	3,000	3,253

## 11 Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	200,000	150,000	250,000
Short-term Bank Deposits	200,000	150,000	250,000

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

## 12 Property, Plant and Equipment

	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
Balance at 31 December 2018	935,089	100,862	(1,712)	-	(91,851)	942,388

	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
Balance at 31 December 2018	2,229,984	(1,287,596)	942,388

The net carrying value of equipment held under a finance lease is \$17,750 (2017: \$36,568).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building improvements	531,978	-	-	-	(19,126)	512,852
Furniture and equipment	230,361	107,229	-	-	(34,079)	303,511
Information and communication technology	58,683	10,495	-	-	(10,294)	58,884
Leased assets	28,557	31,625	(13,079)	-	(10,535)	36,568
Library resources	24,850	3,490	(1,741)	-	(3,325)	23,274
Balance at 31 December 2017	874,429	152,839	(14,820)	-	(77,359)	935,089

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building improvements	790,654	(277,802)	512,852
Furniture and equipment	1,051,894	(748,383)	303,511
Information and communication technology	176,124	(117,240)	58,884
Leased assets	49,320	(12,752)	36,568
Library resources	65,984	(42,710)	23,274
Balance at 31 December 2017	2,133,976	(1,198,887)	935,089

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

For the year ended 31 December 2018

**13 Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	4,476	6,500	44,976
Accruals	5,511	4,900	4,865
Employee Entitlements - salaries	95,446	117,500	119,853
Employee Entitlements - leave accrual	15,490	16,000	16,806
	<u>120,923</u>	<u>144,900</u>	<u>186,500</u>
Payables for Exchange Transactions	<u>120,923</u>	<u>144,900</u>	<u>186,500</u>
	<u>120,923</u>	<u>144,900</u>	<u>186,500</u>

The carrying value of payables approximates their fair value.

**14 Revenue Received in Advance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	-	2,500	2,512
	<u>-</u>	<u>2,500</u>	<u>2,512</u>

**15 Provision for Cyclical Maintenance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	69,619	69,619	178,594
Increase to the Provision During the Year	16,101	37,500	23,807
Use of the Provision During the Year	(12,740)	(6,519)	(132,782)
Provision at the End of the Year	<u>72,980</u>	<u>100,600</u>	<u>69,619</u>
Cyclical Maintenance - Current	24,991	35,478	26,205
Cyclical Maintenance - Term	<u>47,989</u>	<u>65,122</u>	<u>43,414</u>
	<u>72,980</u>	<u>100,600</u>	<u>69,619</u>

**16 Painting Contract Liability**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	24,832	24,832	23,781
Non Current Liability	<u>52,519</u>	<u>52,518</u>	<u>65,662</u>
	<u>77,351</u>	<u>77,350</u>	<u>89,443</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 the painting and maintenance 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.



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

For the year ended 31 December 2018

**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):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	23,831	13,225	23,802
Later than One Year and no Later than Five Years	15,493	2,650	16,737
	<u>39,325</u>	<u>15,875</u>	<u>40,539</u>

**18 Funds Held for Capital Works Projects**

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

		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			<u>172,588</u>	<u>308,020</u>	<u>505,663</u>	<u>(25,055)</u>	<u>-</u>

		2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Electrical Project	<i>in progress</i>		5,082	-	-	-	5,082
Fire Alarm/Junior Refurbishment	<i>in progress</i>		167,506	-	-	-	167,506
Totals			<u>172,588</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,588</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 19 Funds for RTLB Services

Kataia Primary 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.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds held at beginning of the year	-	-	-
<i>Revenue</i>			
Teachers' Salary Grant	2,043,813	-	-
Administration Grant	66,629	92,094	-
Learning Support Funding	120,209	160,289	-
Travel Grant	124,776	165,403	-
Other Revenue	132,692	1,873	-
	<u>2,488,119</u>	<u>419,659</u>	<u>-</u>
Total funds available	2,488,119	419,659	-
<i>Expenses</i>			
Employee Benefit - Salaries	2,043,813	93,975	-
Administration	106,101	-	-
Learning Support	148,253	160,280	-
Travel	123,445	165,404	-
Other Expenses	-	-	-
	<u>2,421,612</u>	<u>419,659</u>	<u>-</u>
Purchase of Assets	15,200	-	-
Funds Held at Year End	<u>51,307</u>	<u>-</u>	<u>-</u>

Funds totalling \$121,587 were transferred to Kaitaia Primary School from previous RTLB fundholding schools.

### 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.



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

**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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,440	2,715
Full-time equivalent members	0.10	0.12
<i>Leadership Team</i>		
Remuneration	314,495	333,142
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	316,935	335,857
Total full-time equivalent personnel	3.10	3.12

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	150-160	140-150
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	2018 FTE Number	2017 FTE Number
100-110	-	1
	-	1

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

**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:

	2018 Actual	2017 Actual
Total	\$7,331	-
Number of People	1	-

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 23 Contingencies

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

#### Holidays Act Compliance – schools

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.

### 24 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017:

(a) \$540,170 contract for a school wide fire alarm and junior school refurbishment project which will be partly funded by the Ministry of Education. \$200,000 has been received of which \$28,494 has been spent on the project to date. The board is committed to contribute \$32,150 towards the project.)

#### (b) Operating Commitments

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

- operating lease for TELA laptops.

No later than One Year

2018 Actual \$	2017 Actual \$
-	551
-	551

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

### 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.

### 26 Financial Instruments

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	175,099	110,599	246,649
Receivables	147,312	119,150	120,111
Investments - Term Deposits	200,000	150,000	250,000
Total Loans and Receivables	<u>522,411</u>	<u>379,749</u>	<u>616,760</u>
 <b>Financial liabilities measured at amortised cost</b>			
Payables	120,923	144,900	186,500
Finance Leases	16,535	15,875	37,139
Painting Contract Liability	77,351	77,350	89,443
Total Financial Liabilities Measured at Amortised Cost	<u>214,809</u>	<u>238,125</u>	<u>313,082</u>

### 27 Events After Balance Date

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



# Analysis of Variance 2018



# Charter Targets – Annual Plan



## 2017 SUMMARY – Looking forward to 2018

The focus for the year has definitely been in:

Teacher professional learning;

- Reading Rockets planners to focus teaching

- PaCT PLD to increase teacher pedagogical content knowledge and see exemplars of reading skills and behaviours

- desired eg critical thinking

- Teaching as Inquiry around a target group of students in reading and OTJs.

- Performance Management and Appraisal PLD

- SAF Change Team strategic plan – strengthening the role of Pod Leaders

Teacher Capability Matrix – an opportunity to reflect and improve on current teaching performance

- PLC

- Data collation

- PLC – Teachers leading the PLC with workshops; resourcing, subsidizing, running records.

- Toe by Toe and Reading Comprehension – Diana Murray

Distributed Leadership

- Completing in class observations of reading as a leadership team

- Attending to the tasks of the Change Team, carrying out the Strategic plan, monitoring and evaluating progress,

- analysing data and assumptions

- Increased ownership of schoolwide goals and student outcomes by pod leaders and teachers.

- Increased monitoring (and urgency) and attending of student shifts

## Tasks 2018

Get Toe by Toe and the Reading Comprehension programmes up and running ASAP in 2018.

January PLD:

- With Dr. Wendy Moore; Evaluation Associates focussed on Teaching as Inquiry and Appraisal with the new PTCs is fundamental to consolidating the thinking of teachers and linking teaching practice to student outcomes.

- With Steve Voisey to upskill teacher's use of google docs and apps – with a view to establishing ongoing ICT PLD programme to support teachers to teach digitally

Reframe KPS Standards and modify reporting formats as appropriate.

Review Reporting to Parents processes; Meet the teacher, Parent Interviews, Interim Report and Student Portfolios.

Reset schoolwide assessment 'language' to reflect the national situation ie replace within and at.....to Basic and Achieved.



# Charter Targets — Annual Plan



## Curriculum Requirements and Student Achievement

### NAG 1

## READING

LEVEL	End of Year 1	End of Year 2	End of Year 3
Expected Curriculum Level	Within level 1	At Level 1	Within Level 2
Targets for 2018	To move at least 60% of students up by 9 (Ready to Read) Reading Levels or more with comprehension.	To move at least 60% of students up by 9 (Ready to Read) Reading Levels or more with comprehension.	To move at least 70% of students up by 1 sub level or more. To move at least 30% of students up by 2 sub levels or more.
LEVEL	End of Year 4	End of Year 5	End of Year 6
Expected Curriculum Level	At Level 2	Within Level 3	At Level 3
Targets for 2018	To move at least 70% of students up by 1 sub level or more. To move at least 30% of students up by 2 sub levels or more.	To move at least 70% of students up by 1 sub level or more. To move at least 30% of students up by 2 sub levels or more.	To move at least 70% of students up by 1 sub level or more. To move at least 30% of students up by 2 sub levels or more.



# Charter Targets — Annual Plan



## HOW OUR 2018 READING CHARTER TARGETS WERE FORMED AND WHAT HAPPENS NEXT

Our school focus for this year is on increasing teacher's pedagogical content knowledge of Reading and on increasing the amount of deliberate acts of teaching to promote positive shift in children's Reading abilities. This directly relates to our ERO recommendation of "improving overall quality of teaching at KPS. Our Charter Targets for this year have changed as a result of looking at the final data analysis and discussion with the Junior Syndicate staff, Principal and BoT.

The decision was made to focus on shift in Reading Levels in Years 1 and 2, rather than sublevels. We have decided that a movement of 9 reading levels in each full year is more achievable for our students and will still result in their achieving National Standard level by the end of their time in the Junior School (After 2 Anniversary).

Sub-levels of shift are the focus for years 3-6 as this matches the Expected Curriculum Level progressions.

## AT SENIOR MANAGEMENT LEVEL (Senior Management Team Meetings)

- Judgements about amount of shift and expected student % are made—following an analysis of previous year's data.
- Target groups are selected from recent National Standard data reports. These are put to the BOT for discussion and then ratified once settled upon.
- Decisions relating to Professional Development are made and a timeline is developed for Staff PD Meetings.
- Syndicate focus (senior/junior) is discussed and finalised once consultation within teams is complete.
- Regular and on-going monitoring of progress done by syndicate leaders and discussed at SMT meetings. Changes/additions to Staff Meeting Plan are made when necessary.

## AT SYNDICATE LEVEL (Syndicate Meetings)

- Targets discussed and key items of evidence are negotiated.
- Timeline for data collection discussed and finalised (Term by Term).
- Look at examples of good practice within the syndicate relating to the Charter Targets.

# Charter Targets — Annual Plan



## AT TEACHER LEVEL (In class/general practice)

- Assess where children are at and identify gaps in learning
- Teach groups of children with similar needs
- Keep up to date records of assessments done
- Load required data onto school server in due time
- Discuss issues with colleagues and/or syndicate leader
- Visit other classrooms to observe models of good practice
- Maintain regular contact with parent/caregivers
- Encourage learning support at home continuously
- Empower students through regular goal setting/conferencing
- Acknowledge significant student achievements regularly

## EVIDENCE OF MONITORING AT EACH LEVEL (what this will look like)

### **Senior Management Level**

SMT meeting minutes, Staff Meeting Plans, School Wide Reports

### **Syndicate Level**

Student achievement data—loaded onto school server

Syndicate Meeting Minutes

### **Individual Teacher Level**

Student achievement records, classroom displays, student's book work, anecdotal notes/observations



# Charter Targets – Annual Plan



## KEY QUESTIONS TO ASK OURSELVES

### **Senior Management Level**

- What is our data telling us?
- Where are our areas of weakness?
- Who are our target groups?
- How will we track their data?
- What extra interventions will we arrange to facilitate acceleration in learning?
- How will this be supported in Staff professional development?
- How and when will we share this with BOT and Teaching Staff?

### **Syndicate Level**

- What are our syndicate targets?
- How and when will student achievement data be collected?
- What models of good practice can we arrange to observe?
- What can we share at syndicate meetings to help support each other?

### **Individual Teacher Level**

- What data must be collected? When?
- How can I use my CRT days to enhance my classroom practice and student's results?
- Who will I go to for extra professional support?
- What can I do in class to accelerate learning for those that need it?
- How and when will I feedback to students/parents/caregivers?
- Special acknowledgements this term will be for..... (class focus)

# Charter Targets — Annual Plan (Y1-2)



## JUNIOR SCHOOL READING (YEAR 1)

End of Year 1
Within level 1
To move at least 60% of students up by 9 (Ready to Read) Reading Levels or more with comprehension.

Our school focus will be on increasing teacher's content knowledge of Reading Skills and increasing the frequency of deliberate acts of teaching to promote a positive shift in children's Reading abilities. This directly relates to our last ERO recommendation of "improving overall quality of teaching at KPS."

### Actual Results:

17% of our Y1 students moved up by 9 Ready to Read, reading levels (with 75% comp). Variance = -47%

19% of our Y1 Maori students moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 6.1

13% of our Y1 Non-Maori students moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 6.4

16% of Y1 Boys moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 5.3

20% of Y1 Girls moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 7.1

### Commentary:

Of significant note is that 47% of all Y1 students at KPS are At or Above where they are expected to be in Reading (according to the expected Reading Level = Level 9/10).

One factor we learned which makes this difficult for year one children is that for Reading levels 1-6 the focus is mostly on "concepts of print". Once children get beyond these levels and better understand what Reading is about, they really start to move at a faster rate.

The added weight of comprehension means that we expect our children to be "Readers", not just "Decoders". We want our students to understand what they read from the start. This will encourage them to actively look for meaning in texts as they grow older, which will in turn make them better readers overall.

# Charter Targets — Annual Plan (Y1-2)



## JUNIOR SCHOOL READING (YEAR 2)

End of Year 2
At level 1
To move at least 60% of students up by 9 (Ready to Read) Reading Levels or more with comprehension.

Our school focus will be on increasing teacher's content knowledge of Reading Skills and increasing the frequency of deliberate acts of teaching to promote a positive shift in children's Reading abilities. This directly relates to our last ERO recommendation of "improving overall quality of teaching at KPS."

### Actual Results:

37% of our Y2 students moved up by 9 Ready to Read, reading levels (with 75% comp). Variance = -23%

35% of our Y2 Maori students moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 7.3

50% of our Y2 Non-Maori students moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 7.9

41% of Y2 Boys moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 7.6

35% of Y2 Girls moved up by 9 Ready to Read, reading levels.  
Average shift in levels = 7.1

### Commentary:

This is just the second year we've set targets based shift in Reading Levels which are small increments but they did require 75% comprehension which was not an expectation at this level previously. We were ambitious but optimistic.

The added weight of comprehension means that we expect our children to be "Readers", not just "Decoders". We want our students to understand what they read from the start. This will encourage them to actively look for meaning in texts as they grow older, which will in turn make them better readers overall.

Of significant note is that 45% of all Y2 students at KPS are At or Above where they are expected to be in Reading (according to the expected Reading Level = Level 17/18).

# Charter Targets — Annual Plan (Y1-2)



## Evaluative Capability:

### Syndicate Meetings have focussed on Teaching as Inquiry.

There have been a lot of ups and downs in regard to Teaching as Inquiry (Tal) throughout the year as people became more accustomed to the format and became more familiar with the concept that this would provide the main point of reference for the Appraisal Process.

Final Presentations of Tal's were begun at the end of Term 3 and early Term 4, with Staff reporting on the outcomes of their Inquiry, be it positive or negative. Other staff asked questions and gave feedback on what they consider the next steps could be. Some staff have been so interested in what has been discussed and the outcomes of the interventions and the link to achievement that they are keen to trial the programmes and/or interventions in their own classes in 2019.

### Steve Voisey

Steve has worked hard to build relationships with the staff this year. He has developed a good understanding of the needs of the Junior School in terms of hardware/software and teacher support.

There has been mixed take-up of the changes to ICT usage and confidence in the Google Apps. Everyone is using the simplest of formats (Google Docs) with more confidence, however there is still scope for more work in terms of upskilling staff in the other apps.

Steve introduced the Critical Friends concept this term, however it seems to not have been as successful as it could have been. This will need to be reviewed for 2019 and could be adapted to be part of the Appraisal Process.

### Appraisal

The Junior School Appraisal Format using Spreadsheets was adopted by the entire school.

Despite the work that we did with Wendy Moore at the beginning of the year, there was still a lot of confusion around how to use the Teaching as Inquiry to provide evidence for the Appraisal. This was particularly true in terms of using the Teaching as Inquiry (Tal) to link to the Treaty of Waitangi Criteria. As part of one of her Tal's, Wendy did some excellent work around the Treaty of Waitangi criteria and what evidence from the Tal could be used for this. She also worked on linking the different aspects of the Teaching as Inquiry format to the six Criteria so that the link between the two documents became considerably clearer. This led to some additional changes being made to the Tal formats and to the Appraisal Format, however it has hopefully made the link between the different aspects of the process clearer.

Regular reminders and discussion around how and what to put into the spreadsheet throughout the year to make the final process less onerous, fell on deaf ears. Having access to the documents through the Google Drive meant that the AP and ST were able to check-up on how these were progressing.



# Charter Targets — Annual Plan (Y1-2)



## Instructional Capability:

**Running Records** were completed in week 5 of each term and recorded on the **Reading Data Spreadsheet**. These Running Records were done using the Ready to Read series and were done on Seen text.

**Reading tracking** for individual children was done throughout the year in Weeks 3, 6 and 9 of each term. The format for this was changed during the year into Spreadsheet format in order to make tracking children who have moved from Room to Room more successful. The data for this purpose was done using OTJ's and the current PM based level that the child was working on in the classroom. These tracking sheets show standard expected progress across each term for each child and allow the AP and ST to regularly monitor the progress of children in each class and to be able to ask questions around why children are not progressing as expected. The regular stutter around Yellow has been addressed with teachers yet again.

All classes have Reading Rockets displayed.

Quick 60 has continued to be highly successful. We are able to get through a far greater number of children in a year than we ever could using Reading Recovery.

## Teacher's Pedagogical Content Knowledge of Reading and Teaching Strategies/Approaches:

All teachers had (at least) two Teaching as Inquiries (Tal's) with one directly related to the Charter Target. As part of the Tal teachers were expected to clearly research and understand the strategy they intended to implement. Initial discussions were held between Teacher and AP to discuss the direction of the Tal and then the research and the why's. Time was devoted at Syndicate Meetings for each Teacher to outline their Tal and the research behind the process they were intending to implement. Teacher's then answered questions from their colleagues. Most Teacher's used a range of sources and research, those that did not were able to justify their decision and reasoning.

Teaching as Inquiry has been a big topic throughout the year with lots of discussion around how these are progressing and any roadblocks or difficulties that people were encountering.

Teachers have actively sought ideas and support from each other and from the AP and ST in order to provide programmes of work or to solve problems with their Tal's or other learning and teaching issues that have arisen throughout the year.

Professional learning has been clearly documented in the Tal's and has been discussed with other staff as part of the presentation process and with the AP as part of the Appraisal Process



# Charter Targets — Annual Plan (Y1-2)



## Professional Learning Community

Time for Teaching as Inquiry discussion has been timetabled into the Syndicate Meetings through the year. (See earlier comments related to Collegial discussion and Tal.)

KPS hosted the Transition to School Meeting for ECE and Y0-1. AP attended 3 of the meetings this year from Terms 1-3.

## Educationally Powerful Connections With Parents, Families And Whanau:

Reading Rocket Learning Intentions are still going home in notebooks.

Parent/Teacher Interviews were conducted on March 2, with a 52% attendance rate.

Mid-Year Reports were sent home in Week 9. These had a new format and reflected the move away from National Standards. Unfortunately an issue with access to the format for Year 2 meant that this format differed from the rest of the school.

Comments for the Reading Section of the KPS End of Year Portfolio have been taken directly from the Reading Rockets at the appropriate level for the individual child. This has meant that they are consistent across classes in the Junior School.

## Organisational Capability:

All resources have been returned to the Resource Room in the Junior School.

New Ready to Read Big Books and Guided Instructional Reading books were accessioned and put into the resource room.

New Alphabet and Jolly Phonics friezes were purchased to replace the old ones we had. These have taken some time to arrive due to back-orders, but by the end of this term all should have arrived and been displayed.

New PM Readers are to be ordered now that we have the storage space again. Particular focus will be placed on Level 2/3 and on Yellow upwards.

# Charter Targets — Annual Plan (Y3-6)



## 2018 Results

End of Year 3

Expected Curriculum Level in Reading = Within level 2

To move at least 70% of students up by 1 sub level or more.  
To move at least 30% of students up by 2 sub levels or more.

Levels of Shift in Reading made from T1-T4	0	1	2	3
BOYS	8 (33%)	12 (50%)	3 (13%)	1 (4%)
GIRLS	7 (30%)	12 (52%)	2 (9%)	2 (9%)
MAORI	11 (29%)	19 (50%)	5 (13%)	3 (8%)
TOTAL	15 (32%)	24 (51%)	5 (11%)	3 (6%)

## Variance for 2018:

To move at least 70% of students up by 1 sub level or more. We achieved 68% = -2% variance.

To move at least 30% of students up by 2 sub levels or more. We achieved 17% = -13% variance.

# Charter Targets — Annual Plan Y3-6



## 2018 Results

End of Year 4
Expected Curriculum Level in Reading = At level 2
To move at least 70% of students up by 1 sub level or more. To move at least 30% of students up by 2 sub levels or more.

Levels of Shift in Reading made from T1-T4	0	1	2	3
BOYS	6 (25%)	16 (67%)	2 (8%)	0 (0%)
GIRLS	1 (3%)	21 (66%)	9 (28%)	1 (3%)
MAORI	5 (11%)	30 (65%)	10 (22%)	1 (2%)
TOTAL	7 (13%)	37 (66%)	11 (20%)	1 (1%)

## Variance for 2018:

To move at least 70% of students up by 1 sub level or more. We achieved 87% = +17% variance.

To move at least 30% of students up by 2 sub levels or more. We achieved 21% = -9% variance.



# Charter Targets — Annual Plan Y3-6



## 2018 Results

End of Year 5

Expected Curriculum Level in Reading = Within level 3

To move at least 70% of students up by 1 sub level or more.  
To move at least 30% of students up by 2 sub levels or more.

Levels of Shift in Reading made from T1-T4	0	1	2	3
BOYS	7 (23%)	16 (52%)	5 (16%)	3 (10%)
GIRLS	7 (33%)	6 (29%)	6 (29%)	2 (10%)
MAORI	9 (23%)	17 (43%)	10 (25%)	4 (10%)
TOTAL	14 (26%)	22 (42%)	11 (21%)	5 (10%)

## Variance for 2018:

To move at least 70% of students up by 1 sub level or more. We achieved 73% = +3% variance.

To move at least 30% of students up by 2 sub levels or more. We achieved 31% = +1% variance.

# Charter Targets — Annual Plan Y3-6



## 2018 Results

End of Year 6
Expected Curriculum Level in Reading = At level 3
To move at least 70% of students up by 1 sub level or more. To move at least 30% of students up by 2 sub levels or more.

Levels of Shift in Reading made from T1-T4	0	1	2	3	4
BOYS	5 (17%)	15 (52%)	9 (31%)	0 (0%)	0 (0%)
GIRLS	7 (25%)	14 (50%)	5 (18%)	1 (4%)	1 (4%)
MAORI	12 (24%)	26 (52%)	11 (22%)	1 (2%)	0 (0%)
TOTAL	12 (21%)	29 (51%)	14 (25%)	1 (2%)	1 (2%)

## Variance for 2018:

To move at least 70% of students up by 1 sub level or more. We achieved 80% = +10% variance.

To move at least 30% of students up by 2 sub levels or more. We achieved 29% = -1% variance.

# Charter Targets — Annual Plan Y3-6



## Year 3 - 6 Summary: at End Year 2018.

**In Year 3:** 24 have shifted up 1 Sub-Level in Reading, 8 have made accelerated progress in Reading, and 15 have made no shift. So 51% made expected progress, 17% have made accelerated progress and 32% remained static over the year.

The target of 30% students making accelerated shift was missed by 13% or about six Year 3 students.

**In Year 4:** 37 have shifted up 1 Sub-Level in Reading or made expected progress, 12 have made accelerated progress in Reading, and 7 students have remained at the same reading level over the course of the year. So 66% made expected achievement shifts of one reading sub level, 21% made accelerated shifts, and 13% remained static. The target of 30% students making accelerated shift was missed by 9% or about five Year 4 students.

**In Year 5:** 22 students have shifted up 1 Sub-Level in Reading, making expected progress over the year, 16 have shifted up 2+ Sub-Levels in Reading, making accelerated progress and 14 have remained static with the same sub level of reading. 2 students making no shift were already well above their expected reading level for their year group. The target of 30% students making accelerated shift was achieved at 31%.

**In Year 6:** 29 students have shifted up 1 Sub-Level in Reading, making expected progress. 16 students have shifted up 2+ Sub-Levels in Reading, making accelerated progress. 12 made no shifts in Reading Sub-Levels, but 2 of those were already well above their expected reading levels for their year group.

The target of 30% students making accelerated shift was almost achieved at 29%.

**Overall, the reading progress achievement pattern in Years 3-6 is; about 50% made expected progress in reading, and about 25% either made accelerated shift or no shift at all over the course of 2018.**

# Charter Targets – Annual Plan Y3-6



## STUDENTS WHO PARTICIPATED IN THE QUICK60 PROGRAMME

Row Labels	No Shift	1 Reading Sub-Level	2 Reading Sub-Levels	Total
Year 3		4	4	8
Year 4	0	7	6	13
Year 5		1		1
<b>Grand Total</b>	<b>0</b>	<b>12</b>	<b>10</b>	<b>17</b>

NB: This programme was restricted to Terms 1 - 2. (Whaea Bernie was absent for almost three months. Nevertheless there is enough accelerated shift in these numbers to warrant extending the Quick60 programme to TWO teacher aide tutors next year, targeted for the Middle Y3/4 pod.



# Charter Targets — Annual Plan Y3-6



## STUDENTS WHO PARTICIPATED IN THE TOE BY TOE PROGRAMME

	No Shift	1 Reading SubLevel	2 Reading SubLevels	3+ Reading SubLevels	Total
Year 3	4	1	1		6
Year 4	3	2			5
Year 5	4	5	1	1	11
Year 6	0	11	4	1	16
<b>Grand Total</b>	<b>11</b>	<b>19</b>	<b>6</b>	<b>2</b>	<b>38</b>

The results with the Toe by Toe programme are not as clear cut. While most of the participants made expected and/or accelerated progress, 11 remained static.

The training of the Teacher Aides is more likely at the basis of this conundrum with the programme being carried out by a number of Teacher Aides across the syndicate. It is imperative that the programme is strictly adhered to, and that the students enunciate their sounds accurately and quickly - without intervention or support by the TA.

It looks like more training is required in the administering of this programme particularly for those in Year 3-4 who need help to decode.

# Charter Targets – Summary for Y3-6



## TEAM Drive:

- Set up SCHOOL DRIVE with:
- Templates, Forms and Policies - including planning
- Resources
- Syndicate Drives
  - Set up each Pod with a Folder in Senior Syndicate TEAM Drive:
  - Set up each classroom Folder within the Pod with
    - Planning
    - Reporting
    - Data Collection
    - Resources
  - Develop a Senior School Google sheet that will link to each of the classroom google sheets and populate the main sheet automatically.
  - Set up senior syndicate PLANNING docs on google for all teachers for the main Learning Areas.
  - Bring across resources such as Reading Rockets and Comprehension series to KPS Team Drive
  - Establish the Learning Progressions in Rdg, Wtg and Maths for Years 1 - 6 that we will all adhere to and use to develop next steps.

## KPS Appraisal Process refined and systemic

Refine **KPS Appraisal systems** for Teachers; processes and templates on google sheets to show **THREE YEAR TEACHER DEVELOPMENT**. Combine Evidence pages into ONE to cover each PTC for each year. Set up a separate page each year for Executive Summary and where to next. Set up Appraisal Cycle to sit with Policy. Each teacher has a TCM, ETP, and T@I templates.

**Appraisal for Middle and Senior Management;** Generate a Leadership Capability Matrix so that middle and senior management can track and self evaluate themselves.

**Develop DISTRIBUTED LEADERSHIP across the senior syndicate.**

**Syndicate Meeting Structure:** That the Senior Syndicate alternate between whole syndicate and POD meetings fortnightly on Thursdays. The Syndicate meetings to match POD leader release days so that we can work as a team to progress Professional Learning Community and PLD. POD meetings to address T@I, Appraisal, Planning, Assessment.

# Charter Targets – Summary for Y3-6



All POD leaders belong to the KPS CHANGE MANAGEMENT TEAM - meet fortnightly to manage and structure PLD.

## Teachers using Digital Technologies

With **Digital Technologies PLD** and Steve Voisey to upskill teacher's use of google docs and apps – with a view to establishing ongoing ICT PLD programme to support teachers to teach digitally.

Support teachers to use and embed new ICT devices into their classroom programmes.

Develop Teacher Aides capability to administer **QUICK60 and Toe by Toe**.

- Appoint Leader to monitor (Year 3-4 Pod Leader)
- Find another two TAs to pick up Quick60 so that the programme can continue regardless and also in the Reo-rua unit.

**Student Reporting in June and December:** Work with SMS EDGE to develop a KPS Report Format.

**PRT Induction Programme:** With THREE new syndicate members we should use this opportunity to formalise our KPS Induction programmes. The school has secured extra funding for this purpose, so Tutor teachers will be released at 0.1FTE to work directly with the PRTs in R14 and 20. PRTS have been registered for PRT Workshops in Kerikeri for FIVE sessions over 2019. Extra funding also put into these two rooms for resourcing and materials to set up class.

## 2019 Curriculum Focus: Oral Language and Student Agency

Watch this space!

B. Morrissey

## Charter Targets — Annual Budget for Literacy Resources



**Junior Reading/Language Budget = \$15000**

### Major purchase items for 2018:

Quick 60 programme delivery = \$10 000

PM Readers = \$3919

Jolly phonics resources = \$531.10

**Senior Reading/Language Budget = \$15000**

### Major purchase items for 2018:

Quick 60 programme delivery = \$10 000

Toe by Toe books = \$635.06

Dictionaries/Thesaurus's = \$1801.30

School Journal resources = \$266.08





Teacher Only Days 2018:

Total = \$7100





# Kaitaia Primary School

Kia Ngawari (Be Understanding)

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## KiwiSport Funding Report 2018

Funding allocated: \$5051

Targeted spending included:

Mangonui Netball Association team fees, Kaitaia United Football Club fees, Coaching Clinic Costs, Gymnastics tuition and gymnasium hire for 17 classes & equipment for classroom sports \$5813  
Community Pool Hireage \$1645

Total = \$7458 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 SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Kaitaia School (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 20, 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 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 31 May 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.

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Directors: Dale Adamson, CA; Eddie Aickin, BCom, CA; Stewart Russell, CA

PKF Francis Aickin Limited is a member firm of the PKF International Limited and PKF New Zealand Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member or correspondent firm or firms.

**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 2018 and the Kiwisport Report on pages 21 -43, but does not include the financial statements, and our auditor's report thereon.

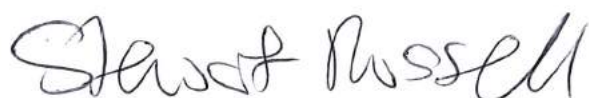
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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