



# KOHIA TERRACE SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

**Ministry Number:** 6939

School Address: 3 Kohia Terrace, Epsom  
Auckland 1023

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# KOHIA TERRACE SCHOOL

Annual Report - For the year ended 31 December 2020

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# Kohia Terrace School

## Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

*Oliver Shaw*

Full Name of Board Chairperson



Signature of Board Chairperson

19 May 2021

Date:

*Alison Spence*

Full Name of Principal



Signature of Principal

19 May 2021

Date:

# Kohia Terrace School

## Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Term Expires
Oliver Shaw	Chairperson	Elected May 2019	May 2022
Alison Spence	Principal	Ex officio	
Kathleen Mistry	Deputy Chairperson	Elected May 2019	May 2022
Zhi Chen	Parent Representative	Elected May 2019	May 2022
John Etty	Parent Representative	Elected May 2019	May 2022
Rachel Oram	Parent Representative	Elected May 2019	May 2022
Paul Kelly	Parent Representative	Elected May 2019	May 2022
Sheryl McEwen	Staff Trustee	Elected May 2019	May 2022



# Kohia Terrace School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual
<b>Revenue</b>				
Government Grants	2	3,857,245	3,629,967	3,599,494
Locally Raised Funds	3	339,220	408,072	353,620
Interest income		9,992	5,000	18,006
International Students	4	92,513	102,087	88,543
		<u>4,298,970</u>	<u>4,145,126</u>	<u>4,059,663</u>
<b>Expenses</b>				
Locally Raised Funds	3	147,874	204,598	139,118
International Students	4	8,991	10,283	13,133
Learning Resources	5	2,313,764	2,220,370	2,224,059
Administration	6	225,553	197,086	203,496
Finance		4,906	3,116	3,154
Property	7	1,374,063	1,371,033	1,426,850
Depreciation	8	137,523	118,000	118,152
Loss on Disposal of Property, Plant and Equipment		-	-	207
		<u>4,212,674</u>	<u>4,124,486</u>	<u>4,128,169</u>
<b>Net Surplus / (Deficit) for the year</b>		86,296	20,640	(68,506)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>86,296</u>	<u>20,640</u>	<u>(68,506)</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.

# Kohia Terrace School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		1,247,576	1,247,576	1,302,973
Total comprehensive revenue and expense for the year		86,296	20,640	(68,506)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	13,109
Distribution to Ministry of Education		(453,256)		
<b>Equity at 31 December</b>	24	880,616	1,268,216	1,247,576
Retained Earnings		880,616	1,268,216	1,247,576
Reserves		-	-	-
<b>Equity at 31 December</b>		880,616	1,268,216	1,247,576

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.

# Kohia Terrace School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	
		\$	\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	638,823	128,885	145,614
Accounts Receivable	10	149,055	132,067	132,066
Prepayments		12,840	21,965	21,965
Inventories	11	2,180	2,200	2,200
Investments	12	228,501	395,342	395,342
		<u>1,031,399</u>	<u>680,459</u>	<u>697,188</u>
<b>Current Liabilities</b>				
GST Payable		29,130	4,123	4,123
Accounts Payable	14	223,781	164,831	164,831
Revenue Received in Advance	15	42,059	83,884	83,884
Provision for Cyclical Maintenance	16	33,791	31,500	21,778
Finance Lease Liability - Current Portion	17	17,039	15,791	13,840
Funds held for Capital Works Projects	18	199,239	-	47,739
		<u>545,039</u>	<u>300,129</u>	<u>336,195</u>
<b>Working Capital Surplus/(Deficit)</b>		486,360	380,330	360,993
<b>Non-current Assets</b>				
Investments	12	-	-	-
Property, Plant and Equipment	13	486,125	967,976	986,184
		<u>486,125</u>	<u>967,976</u>	<u>986,184</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	61,844	50,882	66,535
Finance Lease Liability	17	30,022	29,208	33,067
		<u>91,866</u>	<u>80,090</u>	<u>99,602</u>
<b>Net Assets</b>		<u>880,616</u>	<u>1,268,216</u>	<u>1,247,576</u>
<b>Equity</b>	24	<u>880,616</u>	<u>1,268,216</u>	<u>1,247,576</u>

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



# Kohia Terrace School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	
		\$	\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		754,647	608,938	606,409
Locally Raised Funds		338,803	491,956	345,065
International Students		49,695	102,087	108,252
Goods and Services Tax (net)		25,007	7,922	7,924
Funds Administered on Behalf of Third Parties		-	-	57,590
Payments to Employees		(476,371)	(438,730)	(448,692)
Payments to Suppliers		(417,871)	(595,370)	(553,156)
Cyclical Maintenance Payments in the year		-	(8,499)	(58,492)
Interest Paid		(4,906)	(3,116)	(3,154)
Interest Received		11,777	(132)	18,006
Net cash from/(to) Operating Activities		280,781	165,056	79,752
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		12,266	-	4,021
Purchase of Property Plant & Equipment (and Intangibles)		(89,098)	(114,981)	(94,247)
Proceeds from Sale of Investments		166,841	(1,864)	(1,864)
Net cash from/(to) Investing Activities		90,009	(116,845)	(92,090)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	13,109
Finance Lease Payments		(13,730)	42,049	(13,692)
Painting contract payments		-	-	(7,194)
Funds Held for Capital Works Projects		136,149	-	-
Net cash from/(to) Financing Activities		122,419	42,049	(7,777)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>493,209</b>	<b>90,260</b>	<b>(20,117)</b>
Cash and cash equivalents at the beginning of the year	9	145,614	38,625	165,731
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>638,823</b>	<b>128,885</b>	<b>145,614</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



# Kohia Terrace School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kohia Terrace School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 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 and Training Act 2020 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. 2020 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.

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

###### **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 13.



### **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.

### **c) Revenue Recognition**

#### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### **Other Grants**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is

### **e) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **f) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### **i) Inventories**

Inventories are consumable items held for sale and comprised 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.



## **j) 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.

## **k) 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.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

## **Finance Leases**

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

## **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

### **Non cash generating assets**

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

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

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

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

## **m) 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.

## **n) 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, and also annual leave earned, by non teaching staff, 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.

#### **o) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate. (If this statement is incorrect please delete)

#### **p) 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).

#### **q) Financial Instruments**

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

#### **r) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

#### **s) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

#### **t) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	558,316	527,739	511,497
Teachers' Salaries Grants	1,867,574	1,763,610	1,763,610
Use of Land and Buildings Grants	1,230,270	1,211,208	1,211,208
Other MoE Grants	201,085	127,410	113,179
	<b>3,857,245</b>	<b>3,629,967</b>	<b>3,599,494</b>

Other MOE Grants total includes additional COVID-19 funding totalling \$46,480 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	138,616	150,960	143,572
Activities	131,488	198,452	107,126
Trading	8,579	8,260	16,585
Fundraising	41,288	37,800	64,500
Other Revenue	19,249	12,600	21,837
	<b>339,220</b>	<b>408,072</b>	<b>353,620</b>
<b>Expenses</b>			
Activities	141,787	197,998	98,039
Trading	1,591	1,600	1,813
Fundraising (Costs of Raising Funds)	2,833	5,000	24,137
Other Locally Raised Funds Expenditure	1,663	-	15,128
	<b>147,874</b>	<b>204,598</b>	<b>139,118</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>191,346</b>	<b>203,474</b>	<b>214,502</b>

## 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	9	10	8
	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
<b>Revenue</b>			
International Student Fees	92,513	102,087	88,543
<b>Expenses</b>			
International Student Levy	8,991	10,283	13,133
	<b>8,991</b>	<b>10,283</b>	<b>13,133</b>
<i>Surplus/ (Deficit) for the year International Students</i>	<b>83,522</b>	<b>91,804</b>	<b>75,410</b>

## 5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	56,580	104,397	95,025
Equipment Repairs	-	1,000	-
Information and Communication Technology	11,298	10,100	12,376
Library Resources	2,681	3,985	6,870
Employee Benefits - Salaries	2,216,563	2,057,880	2,078,120
Staff Development	26,642	43,008	31,668
	<u>2,313,764</u>	<u>2,220,370</u>	<u>2,224,059</u>

## 6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,165	6,165	6,015
Board of Trustees Fees	3,280	5,060	3,450
Board of Trustees Expenses	999	1,720	5,524
Communication	3,244	1,700	2,350
Consumables	25,706	27,680	21,898
Operating Lease	4,370	4,753	12,779
Other	54,784	27,060	32,305
Employee Benefits - Salaries	107,601	105,033	97,881
Insurance	7,766	7,051	7,222
Service Providers, Contractors and Consultancy	11,638	10,864	14,074
	<u>225,553</u>	<u>197,086</u>	<u>203,496</u>

## 7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	46,146	45,500	45,193
Cyclical Maintenance Provision	7,322	15,847	54,597
Grounds	21,659	31,000	26,864
Heat, Light and Water	19,283	21,000	21,603
Repairs and Maintenance	24,972	21,500	41,219
Use of Land and Buildings	1,230,270	1,211,208	1,211,208
Employee Benefits - Salaries	24,411	24,978	26,167
	<u>1,374,063</u>	<u>1,371,033</u>	<u>1,426,850</u>

## 8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	12,291	118,000	12,291
Furniture and Equipment	56,354	-	56,658
Information and Communication Technology	47,243	-	34,228
Leased Assets	15,500	-	8,982
Library Resources	6,135	-	5,992
	<u>137,523</u>	<u>118,000</u>	<u>118,152</u>

## 9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	98	-	18
Bank Current Account	638,722	128,885	145,593
Bank Call Account	3	-	3
Cash and cash equivalents for Statement of Cash Flows	<u>638,823</u>	<u>128,885</u>	<u>145,614</u>

Of the \$638,823 Cash and Cash Equivalents, \$183,888 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	7,033	-	3,288
Interest Receivable	434	7,843	4,555
Teacher Salaries Grant Receivable	141,588	124,224	124,224
	<u>149,055</u>	<u>132,067</u>	<u>132,067</u>
Receivables from Exchange Transactions	7,467	7,843	7,843
Receivables from Non-Exchange Transactions	141,588	124,224	124,224
	<u>149,055</u>	<u>132,067</u>	<u>132,067</u>

## 11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	2,180	2,200	2,200
	<u>2,180</u>	<u>2,200</u>	<u>2,200</u>

## 12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	228,501	395,342	395,342
Total Investments	<u>228,501</u>	<u>395,342</u>	<u>395,342</u>

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	487,631	-	(453,256)		(12,291)	22,084
Furniture and Equipment	340,800	33,153	(7,029)		(56,354)	310,571
Information and Communication Technology	70,515	44,776	(3,133)		(47,243)	64,915
Leased Assets	45,292	15,836	(19)		(15,500)	45,608
Library Resources	41,946	9,222	(2,085)		(6,135)	42,947
<b>Balance at 31 December 2020</b>	<b>986,184</b>	<b>102,986</b>	<b>(465,522)</b>	<b>-</b>	<b>(137,523)</b>	<b>486,125</b>

The net carrying value of equipment held under a finance lease is \$45,608 (2019: \$45,292)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	23,550	(1,466)	22,084
Furniture and Equipment	645,575	(335,004)	310,571
Information and Communication Technology	217,210	(152,295)	64,915
Leased Assets	65,458	(19,851)	45,608
Library Resources	122,213	(79,266)	42,947
<b>Balance at 31 December 2020</b>	<b>1,074,006</b>	<b>(587,882)</b>	<b>486,125</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	499,922	-	-	-	(12,291)	487,631
Furniture and Equipment	335,323	62,135	-	-	(56,658)	340,800
Information and Communication Technology	82,333	22,617	(207)	-	(34,228)	70,515
Leased Assets	4,651	49,623	-	-	(8,982)	45,292
Library Resources	42,464	9,496	(4,022)	-	(5,992)	41,946
<b>Balance at 31 December 2019</b>	<b>964,693</b>	<b>143,871</b>	<b>(4,229)</b>	<b>-</b>	<b>(118,152)</b>	<b>986,184</b>

The net carrying value of equipment held under a finance lease is \$45,292 (2018: \$4,651)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	614,559	(126,928)	487,631
Furniture and Equipment	698,116	(357,316)	340,800
Information and Communication Technology	273,547	(203,032)	70,515
Leased Assets	51,571	(6,279)	45,292
Library Resources	118,903	(76,957)	41,946
<b>Balance at 31 December 2019</b>	<b>1,756,696</b>	<b>(770,512)</b>	<b>986,184</b>



#### 14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	55,236	40,607	23,445
Accruals	9,698	-	6,015
Banking Staffing Overuse	8,314	-	6,832
Employee Entitlements - Salaries	141,588	124,224	124,224
Employee Entitlements - Leave Accrual	8,945	-	4,315
	<u>223,781</u>	<u>164,831</u>	<u>164,831</u>
Payables for Exchange Transactions	223,781	164,831	164,831
	<u>223,781</u>	<u>164,831</u>	<u>164,831</u>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	39,065	-	81,883
Other	2,994	83,884	2,001
	<u>42,059</u>	<u>83,884</u>	<u>83,884</u>

#### 16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	88,313	88,313	92,208
Increase/ (decrease) to the Provision During the Year	7,322	15,847	18,569
Use of the Provision During the Year	-	(21,778)	(22,464)
Provision at the End of the Year	<u>95,635</u>	<u>82,382</u>	<u>88,313</u>
Cyclical Maintenance - Current	33,791	31,500	21,778
Cyclical Maintenance - Term	61,844	50,882	66,535
	<u>95,635</u>	<u>82,382</u>	<u>88,313</u>

## 17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	21,218	15,791	13,840
Later than One Year and no Later than Five Years	33,570	29,208	33,067
	<u>54,788</u>	<u>44,999</u>	<u>46,907</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
MOE Flooding Project	<i>in progress</i>	21,047	-	-	-	21,047
MOE Combined Projects	<i>in progress</i>	-	302,690	(124,998)	-	177,692
MOE Roofing	<i>completed</i>	34,192	1,548	(43,591)	7,851	-
MOE Staff Toilets	<i>completed</i>	(7,500)	-	-	7,500	-
MOE Heat Pumps	<i>completed</i>	-	10,000	(9,500)	-	500
Totals		<u>47,739</u>	<u>314,238</u>	<u>(178,088)</u>	<u>15,351</u>	<u>199,239</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	199,239
Funds Due from the Ministry of Education	-
	<u>199,239</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
MOE Flooding Project	<i>in progress</i>	-	21,047	-	-	21,047
MOE Roofing	<i>in progress</i>	(9,851)	44,043	-	-	34,192
MOE Staff Toilets	<i>in progress</i>	-	-	(7,500)	-	(7,500)
Totals		<u>(9,851)</u>	<u>65,090</u>	<u>(7,500)</u>	<u>-</u>	<u>47,739</u>

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,280	3,450
Full-time equivalent members	0.19	0.23
<i>Leadership Team</i>		
Remuneration	403,275	346,410
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	406,555	349,860
Total full-time equivalent personnel	4.19	3.23

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 1

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

	2020 Actual \$000	2019 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	2020 FTE Number	2019 FTE Number
100 - 110	2.00	1.00
110 - 120	1.00	0.00
	3.00	1.00

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

## 21. 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:

	2020 Actual	2019 Actual
Total	\$0	\$0
Number of People	0	0

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into a contractual agreement with Astley Construction for the classroom renovations and minor works to toilets and heating of the school. The total value of the contract is \$612,696 plus GST. As at 31 December 2020, the Board has spent \$28,260. The capital commitments at 31 December 2020 is \$584,436.

(Capital commitments at 31 December 2019: \$20,025)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any contracts.

## 24. 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.

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and Cash Equivalents	638,823	128,885	145,614
Receivables	149,055	132,067	132,066
Investments - Term Deposits	228,501	395,342	395,342
Total Financial assets measured at amortised cost	<u>1,016,379</u>	<u>656,294</u>	<u>673,022</u>

### Financial liabilities measured at amortised cost

Payables	223,781	164,831	164,831
Finance Leases	47,061	44,999	46,908
Total Financial Liabilities Measured at Amortised Cost	<u>270,842</u>	<u>209,830</u>	<u>211,738</u>

## 26. Events After Balance Date

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

## Independent Auditor's Report

### To the readers of Kohia Terrace School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Kohia Terrace School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, 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 3 to 19 that comprise the statement of financial position as at 31 December 2020, 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 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 19 May 2021. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Basis of 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 for the financial statements**

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

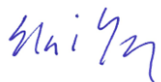
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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: *International 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 Kohia Terrace School.



**Elaine Yong**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



<b>School Name:</b>	Kohia Terrace School	<b>School Number:</b>	6939
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## Wellbeing

<b>Strategic Aim:</b>	All ākonga (learners) to access a rich curriculum that will support and empower them to learn and realise their potential.		
<b>Annual Aim:</b>	A greater sense of well-being is evident in students, between students and in the student/teacher relationship.		
<b>Target:</b>	Well-being indicators across the school are equal to or better than the NZCER averages and show continued progress.		
<b>Baseline Data:</b>	<b>Target questions (from NZCER Survey)</b>	<b>KTS average</b>	<b>National average</b>
	Everyone knows the school rules about behaviour	45% disagree	23% disagree
	Teachers are interested in my culture or family background	35% disagree	11% disagree
	Teachers ask for our ideas about how students can get on better with each other	29% disagree	9% disagree

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
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## School rules about behaviour

Whole school integration of Kohia Code into Inquiry planning and learning experiences.

Staff set goals to use the language of the Kohia Code (in te reo Māori and English) to build fluency and consolidate the terms

A new reward system of takoha was established to reinforce and celebrate desired behaviour in line with the Kohia Code during break times

A system of consequences was put in place (after student feedback) to have a structured and systematic response to repeated undesired behaviour

## Teachers are interested in my culture or family background

School assemblies changed to celebrate the different cultures within our school

Cultural ambassadors recognised at assemblies

Added country of origin and religion in our HERO online enrolment form

Target Questions (from NZCER Survey)	2019 Nov KTS Average (disagree)	2020 Nov KTS Average (disagree)	National Average (disagree)	% Improvement
Everyone knows the school rules about behaviour	45%	25%	23%	20%
Teachers are interested in my culture or family background	35%	25%	11%	10%
Teachers ask for our ideas about how students can get on better with each other	29%	22%	9%	7%

School Rules:  
Target not met (2% difference)

Interest in culture or family:  
Target not met (14% difference)

Teachers asking for ideas on how students can get on better with each other:  
Target not met (13% difference)

Lockdowns had an impact on the consistency of the programmes however it was really evident that wellbeing was really needed as we came back to school each time.

## School Rules

Each team focussed on the Kohia Code as an area of focus for each term. This theme was still supported during lockdown. Whilst the target was not met, we were only 2% off achieving the national average.

## Interest in culture

Although the target was not met, there was real improvement (from 35% disagreeing to 25%). The cultural assemblies saw students that were 'invisible' in the school come to light with visible empowerment in many cases. The feedback received from staff and students was really positive and the families coming along to help put the spotlight on their country was wonderful.

Cultural ambassadors did go by the wayside as a result of lockdowns, but will be an area of focus for 2021.

## Teachers asking students for ideas

Kohia kōrero came into its own in 2020. The senior students engaged more and the resources that have been developed or purchased have really been beneficial. Even just changing the name from circle time to Kohia kōrero ensured our senior students were more engaged.

As well being is such an important area of focus within a pandemic is vital we continue to keep this as an area of focus.

We will be continuing with this initiative as part of our Kahui Ako work. An Within School Leader will lead much of this work.

The cultural identity of our students has become even more important but we will be focussing even more on those students who seem to be lacking in their cultural identity.

## Teachers ask for our ideas about how students can get on better with each other

Whole school implementation of Kohia Korero (social and emotional learning) as a regular part of our timetable with student coaches assigned to each class to be a part of this learning process

Student coaches on duty at Morning Tea and Lunchtime

Feedback from teachers indicated the value of specifically timetabled kōrero sessions. They were a high profile feature of our fortnightly programme.

Having trained student coaches, and so many of them (54) meant we could really support students and staff in this formal 30 min session once a fortnight.

The results were disappointing. We think it is more about how we ask rather than what we ask when surveying students as Kohia Kōrero time is about talking through positive solutions to problems and happens at least once a fortnight.

## Planning for next year:

### School rules about behaviour

- Build upon the work undertaken in 2020 and ensure that there is a platform for unpacking values and behaviour expectations for all students
- Ensure school values are introduced to new students through discussion at mihi whakatau and other induction processes
- Inquire further into how we can ensure there are a multitude of ways that the school values are visible and displayed in our environment (inside and outside)
- Embedding the school values into our classroom treaties for reference and reflection throughout the year.
- Teachers share best practice for building fluency and shared understanding of school values
- Continue with takoha and review the Cornerstone badges e.g. Kohia Kaitiaki

### Teachers are interested in my culture or family background

- Continue cultural assemblies to acknowledge all of the cultures of our school (the ones not celebrated in 2020)
- Continue to celebrate our cultural ambassadors
- Extend the number of cultural groups in the school (cultural representation)
- Consider non-dance related opportunities
- Include wider repertoire of cultural songs in music programmes
- Continue International Night to celebrate our cultural diversity

## Teachers ask for our ideas about how students can get on better with each other

- Continue to build on Kohia Kōrero (coaching questions - what were our ideas today about how we get on better with each other)
- Schedule Kohia Kōrero each fortnight after assembly
- Student coaches allocated to each class
- Buddy coaching time to be outside Kohia Kōrero time
- Year 6 - 8 Kohia Kōrero to have a different time so student coaches are part of the class discussion
- Establish and continue to develop a Kohia Kōrero with student generated ideas on how to get on well with each other

## Talking to Learn

Strategic Aim:	For all ākonga (learners) to access a rich curriculum that will support and empower them to learn and realise their potential.																									
Annual Aim:	Through our reading programmes students strengthen and deepen their thinking capacity																									
Target:	75% of the targeted students , reading at or above curriculum expectancy , will exceed their expected progress in ASTTLE scale score.																									
Baseline Data:	<div>Baseline Data - Feb 2020 E-asttle reading - overall scale score target students n=27</div> <table><tr><td></td><td>Level 2</td><td>Level 3</td><td>Level 4</td><td>Level 5</td></tr><tr><td>Mean score</td><td>1396</td><td>1499</td><td>1492</td><td>1598</td></tr><tr><td>Low score</td><td>1320</td><td>1339</td><td>1455</td><td>1561</td></tr><tr><td>High score</td><td>1482</td><td>1502</td><td>1553</td><td>1618</td></tr><tr><td colspan="3">Mean target progress for all levels is 34 scale score points</td><td></td><td></td></tr></table>		Level 2	Level 3	Level 4	Level 5	Mean score	1396	1499	1492	1598	Low score	1320	1339	1455	1561	High score	1482	1502	1553	1618	Mean target progress for all levels is 34 scale score points				
	Level 2	Level 3	Level 4	Level 5																						
Mean score	1396	1499	1492	1598																						
Low score	1320	1339	1455	1561																						
High score	1482	1502	1553	1618																						
Mean target progress for all levels is 34 scale score points																										

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
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A staff professional learning session on thinking was held early in the year. Teachers considered and discussed new strategies for thinking in the classroom and identified specific actions to take within their practice.

After Covid-19 lockdowns the school focus shifted to place greater emphasis on wellbeing as we responded to student and teacher needs.

Our planned professional development day with Lane Clark was also cancelled.

Specific new learning on Thinking was put on hold, though teachers continued to use strategies introduced over the last year.

## Target Met

	Level 5 Feb	Level 5 Nov	Diff
Mean score	1598	1645	47
Low score	1561	1596	35
High score	1618	1692	74

Mean target progress for all levels is 34 scale score points

Mean Year 8 progress is 56 scale score points

75% of students made more than expected progress

As a result of lockdowns, and the need to better equip our teachers for the digital tools to provide appropriate distance learning programmes we made a decision to pull back on the major strategic direction around this target.

We knew wellbeing was going to be even more important (for staff and students) so the expectation was just to embed the work that had been done.

With our local curriculum work, we also decided to review our learning competencies. One of our new capabilities is now around thinking so the direction had changed as we worked through this process.

Introduce and develop a shared understanding of our new thinking competency / capability with staff and students.

Once this shared understanding has been developed, we will be reporting against this, to parents.

## Planning for next year:

Return to a school wide focus on developing thinking skills and strategies to be reflected in literacy and inquiry planning and delivery in the first instance.  
Draw attention to the new learner competency on Whakaaro/Thinking and unpack what deeper thinking looks like at different levels of the curriculum  
Use resources from Lane Clark, there will be no visit from her at this stage.  
Gather data in the middle of next year to measure against our baseline.

## English Language Learners

<b>Strategic Aim:</b>	For all ākonga (learners) to access a rich curriculum that will support and empower them to learn and realise their potential.																																																					
<b>Annual Aim:</b>	Teachers are confident and competent in programme delivery for ELLS																																																					
<b>Target:</b>	All teachers are more confident in delivering programmes for their new speakers of English																																																					
<b>Baseline Data:</b>	<b>Results 20 Responses</b> <table border="1"> <thead> <tr> <th>Survey Questions (Feb 2020)</th><th>1 Low</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10 High</th></tr> </thead> <tbody> <tr> <td>Teacher confidence in teaching language acquisition</td><td>6%</td><td>11%</td><td>16%</td><td>22%</td><td>22%</td><td></td><td>6%</td><td>6%</td><td>11%</td><td></td></tr> <tr> <td>Teacher confidence in delivering individualised programmes for Multilingual Learners</td><td>6%</td><td>17%</td><td>22%</td><td>17%</td><td>33%</td><td></td><td></td><td></td><td>5%</td><td></td></tr> <tr> <td>How well resourced are you in order to meet the needs of new Multilingual Learners?</td><td>6%</td><td>28%</td><td>17%</td><td>28%</td><td>11%</td><td>5%</td><td>5%</td><td></td><td></td><td></td></tr> </tbody> </table>										Survey Questions (Feb 2020)	1 Low	2	3	4	5	6	7	8	9	10 High	Teacher confidence in teaching language acquisition	6%	11%	16%	22%	22%		6%	6%	11%		Teacher confidence in delivering individualised programmes for Multilingual Learners	6%	17%	22%	17%	33%				5%		How well resourced are you in order to meet the needs of new Multilingual Learners?	6%	28%	17%	28%	11%	5%	5%			
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Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?								
<p>Four ELL Staff meetings were held where resources were introduced and shared.</p> <p>Staff co-constructed differentiated lesson plans for multilingual learners using visual prompts as a focus.</p> <p>Met staff from Remuera Primary (Kahui Ako) to share ideas and develop resources such as a multilingual toolkit.</p> <p>One staff member completed the 2nd year of part time study towards the TESSOL Graduate Diploma. She mentored and coached our Within School Leaders and the Across School Leader.</p>	<p>Target Met</p> <p>Target has been achieved with a notable shift in teacher confidence</p> <table><tr><td>Strategies: How confident are you in the delivery of individualised programmes for Multilingual Learners?</td><td><p>Feb 2020 (n=11)</p></td><td><p>Nov 2020 (n=17)</p></td></tr><tr><td>Resources: How well resourced are you in order to meet the needs of new Multilingual Learners?</td><td><p>Feb 2020 (n=20)</p></td><td><p>Nov 2020 (n=17)</p></td></tr><tr><td>Knowledge Base: How confident are you in teaching English language acquisition?</td><td><p>Feb 2020 (n=20)</p></td><td><p>Nov 2020 (n=17)</p></td></tr></table> <p>Teachers felt the most growth in their confidence and competence to effectively cater for Multilingual Learners was achieved by:</p> <ul style="list-style-type: none"><li>• Making a better connection between withdrawal sessions and classroom content</li><li>• Having greater information about resources for support (e.g. reading material and for new arrivals) and grammar points.</li><li>• Observations of teachers who are confident in teaching English Acquisition</li></ul>	Strategies: How confident are you in the delivery of individualised programmes for Multilingual Learners?	<p>Feb 2020 (n=11)</p>	<p>Nov 2020 (n=17)</p>	Resources: How well resourced are you in order to meet the needs of new Multilingual Learners?	<p>Feb 2020 (n=20)</p>	<p>Nov 2020 (n=17)</p>	Knowledge Base: How confident are you in teaching English language acquisition?	<p>Feb 2020 (n=20)</p>	<p>Nov 2020 (n=17)</p>	<p>Our data still indicates that our English Language Learners are achieving well and making good progress.</p> <p>Our next step is for them to be more involved in the decisions around goals for their language acquisition to ensure they are agents of their own learning.</p>
Strategies: How confident are you in the delivery of individualised programmes for Multilingual Learners?	<p>Feb 2020 (n=11)</p>	<p>Nov 2020 (n=17)</p>									
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Planning for next year:											

Embed effective use of the ELLP learning pathway and associated resources for planning, tracking and assessing progress by both teachers and students

Continue to share helpful resources with teachers

Coordinate planning of withdrawal groups with class teachers

Offer opportunities for observation and professional learning about grammatical knowledge

## **Review of Kiwi Sport funding**

### **2020**

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2020, the school received total kiwisport funding of \$5637.00 exc GST. It was spent on the following:

Releasing the sport coordinator for a day a week to coordinate the following events.

This meant this year we had:

- ☐ eleven netball teams from year 2 to 8
- ☐ three basketball teams from year 3 to 5
- ☐ two flippa ball teams from year 3 to 6

Fund swimming lessons for the year 1 and 2 students: **\$2000**

- This was run by Dean Greenwood Swim School trained instructors at Mount Eden pools. Year 1 and 2 classes had 2, 30 minutes lessons. This was hugely successful and it encouraged some parents to then go on and pay for further lessons for their child. It suited the juniors as the pool was warm and it was not whether dependant. (Including bus transportation)

Basketball Taster Day for all students and, coaching and umpiring for EA Zones and CZ Basketball: **\$1000**

- Basketball is a growing sport within KTS. We had a basketball taster day at the start of the year to introduce all students to basketball and to promote within the school. As a result we had a year 4/5 team.
- We were also able to send a team to Eden/Albert Basketball Zones where the team placed first (our first ever 1st at a zone event) and a team to Central Basketball Zones where the team placed 4th. Great results.

Central Zone and Eden/Albert Zone Participation Fee: **\$823.50**

- Each year to participate in zone events schools need to pay a certain amount per child. Kiwisport has given KTS the opportunity to participate in over 10 zone competitions.

Athletics rental of Mt Smart and equipment: **\$760**

Use of the funding for 2021:

1. Continue to release the sport co-ordinator to run Flippaball, Basketball and Netball.
2. Fund swimming lessons for Year 1 and 2 again. Using Mt Eden Pool and their instructors and bus contacts.

3. Basketball coaching in school sessions for Year 3 and 4. We need to market basketball across the school again as we seem to have less teams.

Report prepared by Katie Williams  
November 2020