

KOHIA TERRACE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 6939

Principal: Alison Spence

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Members of the Board of Trustees

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 Ety	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



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KOHIA TERRACE SCHOOL

Financial Statements - For the year ended 31 December 2019

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Kohia Terrace School
Statement of Responsibility
For the year ended 31 December 2019

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

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

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

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

Full Name of Board Chairperson

Full Name of Principal

Signature of Board Chairperson

Signature of Principal

Date:

Date:

Kohia Terrace School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	3,599,494	3,488,977	3,447,122
Locally Raised Funds	3	353,620	296,790	334,852
Interest Earned		18,006	12,000	18,776
International Students	4	88,543	88,575	126,545
		<u>4,059,663</u>	<u>3,886,342</u>	<u>3,927,295</u>
Expenses				
Locally Raised Funds	3	139,118	105,040	124,156
International Students	4	13,133	8,650	17,473
Learning Resources	5	2,224,059	2,030,537	2,125,969
Administration	6	203,496	199,845	192,581
Finance Costs		3,154	1,207	1,581
Property	7	1,426,850	1,462,542	1,383,980
Depreciation	8	118,152	100,000	105,186
Loss on Disposal of Property, Plant and Equipment		207	-	-
		<u>4,128,169</u>	<u>3,907,821</u>	<u>3,950,926</u>
Net Surplus / (Deficit) for the year		(68,506)	(21,479)	(23,631)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(68,506)</u>	<u>(21,479)</u>	<u>(23,631)</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 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	1,302,973	1,302,973	1,306,092
Total comprehensive revenue and expense for the year	(68,506)	(21,479)	(23,631)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	13,109	-	20,512
Equity at 31 December	1,247,576	1,281,494	1,302,973
Retained Earnings	1,247,576	1,281,494	1,302,973
Reserves	-	-	-
Equity at 31 December	1,247,576	1,281,494	1,302,973

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

Kohia Terrace School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	145,614	38,625	165,731
Accounts Receivable	10	132,066	116,072	116,072
Funds due for Capital Works Projects	19	-	-	9,851
GST Receivable		-	3,799	3,803
Prepayments		21,965	15,147	15,147
Inventories	11	2,200	2,620	2,620
Investments	12	395,342	393,478	393,478
		697,188	569,741	706,702
Current Liabilities				
GST Payable		4,123	-	-
Accounts Payable	14	164,831	181,258	181,258
Revenue Received in Advance	15	83,884	-	76,783
Provision for Cyclical Maintenance	16	21,778	41,082	29,502
Painting Contract Liability - Current Portion	17	-	-	7,194
Finance Lease Liability - Current Portion	18	13,840	2,950	8,027
Funds held for Capital Works Projects	19	47,739	-	-
		336,195	225,290	302,768
Working Capital Surplus/(Deficit)		360,993	344,451	403,934
Non-current Assets				
Property, Plant and Equipment	13	986,184	970,995	964,695
		986,184	970,995	964,695
Non-current Liabilities				
Provision for Cyclical Maintenance	16	66,535	33,952	62,706
Finance Lease Liability	18	33,067	-	2,950
		99,602	33,952	65,656
Net Assets		1,247,576	1,281,494	1,302,973
Equity		1,247,576	1,281,494	1,302,973

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

Kohia Terrace School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		606,409	577,902	581,147
Locally Raised Funds		345,065	296,790	348,664
Hostel		-	-	-
International Students		108,252	88,575	74,221
Goods and Services Tax (net)		7,924	10,243	10,243
Payments to Employees		(448,692)	(365,137)	(440,681)
Payments to Suppliers		(553,156)	(475,187)	(504,028)
Payment for Cyclical Maintenance		(58,492)	-	-
Interest Paid		(3,154)	(1,207)	(1,581)
Interest Received		18,006	16,287	23,063
Net cash from / (to) the Operating Activities		22,162	148,266	91,048
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,021	-	-
Purchase of PPE (and Intangibles)		(94,247)	(191,514)	(175,915)
Purchase of Investments		(1,864)	-	-
Proceeds from Sale of Investments		-	41,981	241,981
Net cash from / (to) the Investing Activities		(92,091)	(149,533)	66,066
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,109	-	20,512
Finance Lease Payments		(13,692)	(8,027)	(8,964)
Painting contract payments		(7,194)	-	-
Funds Administered on Behalf of Third Parties		57,590	-	(3,595)
Net cash from Financing Activities		49,812	(8,027)	7,953
Net increase/(decrease) in cash and cash equivalents	-	(20,117)	(9,294)	165,067
Cash and cash equivalents at the beginning of the year	9	165,731	47,919	664
Cash and cash equivalents at the end of the year	9	145,614	38,625	165,731

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

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

Kohia Terrace School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2019

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) 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.

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.

Prior Year Policy

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

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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	3 years
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, annual leave earned to but not yet taken at balance date.

o) Revenue Received in Advance

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

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.

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 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.

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 at the start of the year.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	511,497	487,304	491,705
Teachers' salaries grants	1,763,610	1,612,463	1,644,217
Use of Land and Buildings grants	1,211,208	1,287,866	1,211,012
Other MoE Grants	113,179	101,344	100,188
	<u>3,599,494</u>	<u>3,488,977</u>	<u>3,447,122</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	143,572	140,000	143,155
Fundraising	64,500	42,800	37,529
Other revenue	21,837	7,300	26,101
Trading	16,585	14,750	15,347
Activities	107,126	91,940	112,720
	<u>353,620</u>	<u>296,790</u>	<u>334,852</u>
Expenses			
Activities	98,039	91,940	110,240
Trading	1,813	3,100	1,902
Fundraising (costs of raising funds)	24,137	10,000	8,528
Other Locally Raised Funds Expenditure	15,128	-	3,486
	<u>139,118</u>	<u>105,040</u>	<u>124,156</u>
<i>Surplus for the year Locally raised funds</i>	<u>214,502</u>	<u>191,750</u>	<u>210,696</u>

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	8	8	12
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	88,543	88,575	126,545
Expenses			
International student levy	13,133	8,650	17,473
	<u>13,133</u>	<u>8,650</u>	<u>17,473</u>
<i>Surplus for the year International Students</i>	<u>75,410</u>	<u>79,925</u>	<u>109,072</u>

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	95,025	108,602	99,556
Equipment repairs	-	1,000	279
Information and communication technology	12,376	9,000	13,173
Library resources	6,870	3,705	5,484
Employee benefits - salaries	2,078,120	1,881,280	1,983,930
Staff development	31,668	26,950	23,547
	<u>2,224,059</u>	<u>2,030,537</u>	<u>2,125,969</u>

6 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,015	6,015	5,870
Board of Trustees Fees	3,450	5,060	4,290
Board of Trustees Expenses	5,524	5,635	1,190
Communication	2,350	2,300	1,795
Consumables	21,898	20,200	18,970
Operating Lease	12,779	18,000	20,875
Other	32,305	29,960	21,483
Employee Benefits - Salaries	97,881	91,242	93,762
Insurance	7,222	7,359	10,568
Service Providers, Contractors and Consultancy	14,074	14,074	13,778
	<u>203,496</u>	<u>199,845</u>	<u>192,581</u>

7 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	45,193	44,968	44,715
Cyclical Maintenance Provision	54,597	12,328	21,270
Grounds	26,864	49,000	31,380
Heat, Light and Water	21,603	19,000	19,868
Repairs and Maintenance	41,219	26,500	30,727
Use of Land and Buildings - Non Integrated	1,211,208	1,287,866	1,211,012
Employee Benefits - Salaries	26,167	22,880	25,008
	<u>1,426,850</u>	<u>1,462,542</u>	<u>1,383,980</u>

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

8 Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	12,291	11,685	12,291
Furniture and Equipment	56,658	46,973	49,409
Information and Communication Technology	34,228	30,159	31,723
Leased Assets	8,982	5,416	5,697
Library Resources	5,992	5,767	6,066
	<u>118,152</u>	<u>100,000</u>	<u>105,186</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	18	-	62
Bank Current Account	145,593	38,625	31,899
Bank Call Account	3	-	33,770
Short-term Bank Deposits	-	-	100,000
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>145,614</u>	<u>38,625</u>	<u>165,731</u>

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

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	3,288	-	-
Interest Receivable	4,555	2,711	2,711
Teacher Salaries Grant Receivable	124,224	113,361	113,361
	<u>132,066</u>	<u>116,072</u>	<u>116,072</u>
Receivables from Exchange Transactions	7,842	2,711	2,711
Receivables from Non-Exchange Transactions	124,224	113,361	113,361
	<u>132,066</u>	<u>116,072</u>	<u>116,072</u>

11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	2,200	2,620	2,620
	<u>2,200</u>	<u>2,620</u>	<u>2,620</u>

12 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	395,342	393,478	393,478

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2019.

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	499,922	-	-	-	(12,291)	487,631
Furniture and Equipment	335,324	62,135	-	-	(56,658)	340,800
Information and Communication Technology						
Technology	82,333	22,617	(207)	-	(34,228)	70,515
Leased Assets	4,651	49,623	-	-	(8,982)	45,292
Library Resources	42,465	9,496	(4,022)	-	(5,992)	41,946
Balance at 31 December 2019	964,695	143,871	(4,228)	-	(118,152)	986,184

	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
Balance at 31 December 2019	1,756,697	(770,512)	986,184

The net carrying value of equipment held under a finance lease is \$45,292

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	512,213	-	-	-	(12,291)	499,922
Furniture and Equipment	284,862	99,871	-	-	(49,409)	335,324
Information and Communication Technology						
Technology	44,948	69,108	-	-	(31,723)	82,333
Leased Assets	10,348	-	-	-	(5,697)	4,651
Library Resources	41,595	9,513	(2,577)	-	(6,066)	42,465
Balance at 31 December 2018	893,966	178,492	(2,577)	-	(105,186)	964,695

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	614,559	(114,637)	499,922
Furniture and Equipment	635,981	(300,657)	335,324
Information and Communication Technology	254,103	(171,770)	82,333
Leased Assets	17,263	(12,612)	4,651
Library Resources	120,852	(78,387)	42,465
Balance at 31 December 2018	1,642,758	(678,063)	964,695

The net carrying value of equipment held under a finance lease is \$4,651

14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	23,445	41,155	36,905
Accruals	6,015	-	4,250
Banking staffing overuse	6,832	12,293	12,293
Employee Entitlements - salaries	124,224	113,361	113,361
Employee Entitlements - leave accrual	4,315	14,449	14,449
	<u>164,831</u>	<u>181,258</u>	<u>181,258</u>
Payables for Exchange Transactions	164,831	181,258	181,258
	<u>164,831</u>	<u>181,258</u>	<u>181,258</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	81,883	-	62,174
Other	2,001	-	14,609
	<u>83,884</u>	<u>-</u>	<u>76,783</u>

16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	92,208	92,208	70,938
Increase to the Provision During the Year	18,569	12,328	12,328
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(22,464)	(29,502)	8,942
Provision at the End of the Year	<u>88,313</u>	<u>75,034</u>	<u>92,208</u>
Cyclical Maintenance - Current	21,778	41,082	29,502
Cyclical Maintenance - Term	66,535	33,952	62,706
	<u>88,313</u>	<u>75,034</u>	<u>92,208</u>

17 Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	-	-	7,194
	<u>-</u>	<u>-</u>	<u>7,194</u>

18 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	13,840	2,950	8,027
Later than One Year and no Later than Five Years	33,067	-	2,950
	<u>46,908</u>	<u>2,950</u>	<u>10,977</u>

19 Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
MOE 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>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

55,239
(7,500)
47,739

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
MOE Classrooms	<i>completed</i>	(6,256)	-	-	6,256	-
MOE Roofing	<i>in progress</i>	-	24,210	(34,061)	-	(9,851)
Totals		<u>(6,256)</u>	<u>24,210</u>	<u>(34,061)</u>	<u>6,256</u>	<u>(9,851)</u>

20 Related Party Transactions

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

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

21 Remuneration*Key management personnel compensation*

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,450	4,290
Full-time equivalent members	0.23	0.26
<i>Leadership Team</i>		
Remuneration	346,410	335,440
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	349,860	339,730
Total full-time equivalent personnel	3.23	3.26

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits		

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	0.00
110 - 120	0.00	0.00
	1.00	0.00

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:

	2019 Actual	2018 Actual
Total	\$0	\$0
Number of People	0	0

23 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance - schools payroll

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

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

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

24 Commitments**(a) Capital Commitments**

As at 31 December 2018 the Board has entered into a contractual agreement with Carus for the exterior painting of the school, Carus understands that the painting will be carried out over the next two years. The total value of the contract is \$78,517 plus GST."

As at 31 December 2019 the Board has spent \$58,492 into a contractual agreement with Carus for the exterior painting of the school.

(b) Operating Commitments

As at 31 December 2019 the Board has an operating lease with Konica Minolta for photocopying equipment

	2019 Actual \$	2018 Actual \$
No later than One Year	-	16,349
Later than One Year and No Later than Five Years	-	-
	<u>-</u>	<u>16,349</u>

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:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	145,614	38,625	165,731
Receivables	132,066	116,072	116,072
Investments - Term Deposits	395,342	393,478	393,478
Total Cash and Receivables	673,022	548,175	675,281

Financial liabilities measured at amortised cost

Payables	164,831	181,258	181,258
Finance Leases	46,908	2,950	10,977
Painting Contract Liability	-	-	7,194
Total Financial Liabilities Measured at Amortised Cost	211,738	184,208	199,429

27 Events After Balance Date - Covid-19

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

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

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

28 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

Analysis of Variance Reporting



School Name:	Kohia Terrace School	School Number:	6939
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Wellbeing

Strategic Aim:	All ākonga (learners) to access a rich curriculum that will support and empower them to learn and realise their potential.																												
Annual Aim:	A greater sense of well-being is evident in students, between students and in the student/teacher relationship.																												
Target:	Well-being indicators across the school are equal to or better than the NZCER averages and show continued progress.																												
Baseline Data:	<table><tr><th colspan="4">Wellbeing survey baseline March 2019</th></tr><tr><th></th><th>above</th><th>equal</th><th>below</th></tr><tr><td>School-wide climate and practices</td><td>48%</td><td>10%</td><td>42%</td></tr><tr><td>Teaching and Learning</td><td>57%</td><td>8%</td><td>35%</td></tr><tr><td>Community Partnerships</td><td>50%</td><td>17%</td><td>33%</td></tr><tr><td>Proactive Student Culture</td><td>29%</td><td>14%</td><td>57%</td></tr><tr><td>Aggressive Student Culture</td><td>86%</td><td>8%</td><td>6%</td></tr></table>	Wellbeing survey baseline March 2019					above	equal	below	School-wide climate and practices	48%	10%	42%	Teaching and Learning	57%	8%	35%	Community Partnerships	50%	17%	33%	Proactive Student Culture	29%	14%	57%	Aggressive Student Culture	86%	8%	6%
Wellbeing survey baseline March 2019																													
	above	equal	below																										
School-wide climate and practices	48%	10%	42%																										
Teaching and Learning	57%	8%	35%																										
Community Partnerships	50%	17%	33%																										
Proactive Student Culture	29%	14%	57%																										
Aggressive Student Culture	86%	8%	6%																										

Tātaritanga raraunga

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																								
<p>NZCER Wellbeing at School survey administered to all Year 4 - 8 students. Analysis identified 3 main areas of focus for the year</p> <ol style="list-style-type: none">1. Teachers are interested in my culture or family background2. Students have a say in what happens at school3. Teachers ask for our ideas about how students can get on better with each other <p>A PLC group inquired into strategies or interventions that would support identified needs for Wellbeing. Each term learning was shared with all staff.</p> <p>Whole staff PD focused on practical ways to incorporate Wellbeing themes during health and PE sessions.</p> <p>Through continued PB4L involvement, we continued to develop a school-wide matrix of a shared language for desired</p>	<table><tr><th colspan="3">Wellbeing Survey 2019</th></tr><tr><th colspan="3">Above and Equal Levels</th></tr><tr><th>Survey Section</th><th>Feb</th><th>Nov</th></tr><tr><td>School-wide climate & practices</td><td>51%</td><td>45%</td></tr><tr><td>Teaching and Learning</td><td>65%</td><td>29%</td></tr><tr><td>Community Partnerships</td><td>67%</td><td>59%</td></tr><tr><td>Proactive Student Culture</td><td>43%</td><td>23%</td></tr><tr><td>Aggressive Student Culture</td><td>94%</td><td>95%</td></tr></table> <p>Target Not Met.</p>	Wellbeing Survey 2019			Above and Equal Levels			Survey Section	Feb	Nov	School-wide climate & practices	51%	45%	Teaching and Learning	65%	29%	Community Partnerships	67%	59%	Proactive Student Culture	43%	23%	Aggressive Student Culture	94%	95%	<p>Despite much focus on the wellbeing strategies our results were very disappointing.</p> <p>Contributing to the lack of progress we did have circle time in place for Year 6 - 8 students which they did not engage in. There also needed to be a more consistent approach to the scheduled 20 mins each fortnight from all classes.</p> <p>Our Year 4 data showed quite an improvement as they did carefully plan and implement the circle time programme.</p> <p>There was one child in the school whose behaviour had a significant impact on the well-being of peers in the Year 4 - 6 area of the school.</p>	<p>Further utilize staff and student voice to address needs, possible solutions and a pathway forward.</p> <p>Staff will explore ways of continuing enhanced student wellbeing.</p> <p>Further enhance the use of student coaches in playtime and Kohia Korero (Circle Time) sessions to suit older students.</p> <p>The whole school focus on Respect will continue building a shared language for desired behaviours across all areas of our school</p>
Wellbeing Survey 2019																											
Above and Equal Levels																											
Survey Section	Feb	Nov																									
School-wide climate & practices	51%	45%																									
Teaching and Learning	65%	29%																									
Community Partnerships	67%	59%																									
Proactive Student Culture	43%	23%																									
Aggressive Student Culture	94%	95%																									

Tātaritanga raraunga

<p>behaviours within classrooms, and the playground.</p> <p>Student coaching programme redelivered. Student coaches scheduled to support students in the playground and were part of the social / emotional learning programme each fortnight.</p> <p>Student coaches were paired up with identified students in for on-going coaching around problems.</p> <p>A school-wide resource around the use of Circle Time was developed.</p>		
<p>Planning for next year:</p> <p>Following the disappointing results, our lead teacher facilitated face to face discussions with each Yr 4 - 8 class. This provided rich information on which to base our 2020 work. The feedback from students, with reference to the 3 focus areas was:</p> <ul style="list-style-type: none"> • A desire from students for a more inquiry-based approach to culture, with a more diverse focus and recognition of student family background • An appreciation for having a say in social events and a desire for more input into classroom and extra-curricular options. This will connect to the overall school theme of Respect for 2020 • An appreciation of the student coaching programme and a desire for access to adult counsel and a quiet space in break times, targeted teaching of social and emotional skills and further unpacking/clarification of the Kohia Code which will take place as fortnightly Kohia Korero 		

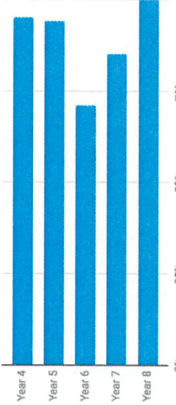
Talking to Learn

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:	Students are capable and confident oral communicators in English.																																																																						
Target:	By the end of 2019 70% of all ESOL funded students from year 4 to 8 will have made more than the average progress in an 8 month period compared to national norms.																																																																						
Baseline Data:	<div>STAR assessment data term 1 2019</div> <table><tr><th></th><th>No of students</th><th>Mean star units</th><th>National norm</th><th>Difference</th><th>1st quartile</th><th>2nd quartile</th><th>3rd quartile</th><th>4th quartile</th><th>Expected progress over 1 year</th></tr><tr><td>Year 3 whole cohort</td><td>51</td><td>70.6</td><td>53.8</td><td>16.8</td><td><41.9</td><td>41.9-53.8</td><td>53.8-65.7</td><td>>65.7</td><td>31</td></tr><tr><td>Year 4 ELLs</td><td>23</td><td>94.2</td><td>81.4</td><td>12.8</td><td><70.4</td><td>70.4-81.4</td><td>81.4-92.4</td><td>>92.4</td><td>14</td></tr><tr><td>Year 5 ELLs</td><td>19</td><td>93.8</td><td>97.6</td><td>-3.8</td><td><87.3</td><td>87.3-97.6</td><td>97.6-107.9</td><td>>107.9</td><td>3</td></tr><tr><td>Year 6 ELLs</td><td>10</td><td>104.1</td><td>109</td><td>-4.9</td><td><98.9</td><td>98.9- 109.0</td><td>109.0-119.1</td><td>>119.1</td><td>1</td></tr><tr><td>Year 7 ELLs</td><td>7</td><td>86.2</td><td>117.9</td><td>-36.3</td><td><108.1</td><td>108.1-117.9</td><td>117.9-127.7</td><td>>127.7</td><td>0</td></tr><tr><td>Year 8 ELLs</td><td>3</td><td>70.6</td><td>125.2</td><td>-54.6</td><td><115.5</td><td>115.5-125.2</td><td>125.2-134.9</td><td>>134.9</td><td>0</td></tr></table>		No of students	Mean star units	National norm	Difference	1st quartile	2nd quartile	3rd quartile	4th quartile	Expected progress over 1 year	Year 3 whole cohort	51	70.6	53.8	16.8	<41.9	41.9-53.8	53.8-65.7	>65.7	31	Year 4 ELLs	23	94.2	81.4	12.8	<70.4	70.4-81.4	81.4-92.4	>92.4	14	Year 5 ELLs	19	93.8	97.6	-3.8	<87.3	87.3-97.6	97.6-107.9	>107.9	3	Year 6 ELLs	10	104.1	109	-4.9	<98.9	98.9- 109.0	109.0-119.1	>119.1	1	Year 7 ELLs	7	86.2	117.9	-36.3	<108.1	108.1-117.9	117.9-127.7	>127.7	0	Year 8 ELLs	3	70.6	125.2	-54.6	<115.5	115.5-125.2	125.2-134.9	>134.9	0
	No of students	Mean star units	National norm	Difference	1st quartile	2nd quartile	3rd quartile	4th quartile	Expected progress over 1 year																																																														
Year 3 whole cohort	51	70.6	53.8	16.8	<41.9	41.9-53.8	53.8-65.7	>65.7	31																																																														
Year 4 ELLs	23	94.2	81.4	12.8	<70.4	70.4-81.4	81.4-92.4	>92.4	14																																																														
Year 5 ELLs	19	93.8	97.6	-3.8	<87.3	87.3-97.6	97.6-107.9	>107.9	3																																																														
Year 6 ELLs	10	104.1	109	-4.9	<98.9	98.9- 109.0	109.0-119.1	>119.1	1																																																														
Year 7 ELLs	7	86.2	117.9	-36.3	<108.1	108.1-117.9	117.9-127.7	>127.7	0																																																														
Year 8 ELLs	3	70.6	125.2	-54.6	<115.5	115.5-125.2	125.2-134.9	>134.9	0																																																														

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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Tātaritanga raraunga

<p>Administered the STAR reading assessment with all ESOL funded students and the Year 3s, and analysed the results to inform planning</p> <p>Fostered a culture of collective efficacy around the value of a programme that was rich in oral language, across the curriculum, within each team</p> <p>Researched, gathered, shared and trialled resources and strategies to support language in the classroom</p> <p>Shared effective resources and strategies with teaching staff to support implementation across the school, in particular ESOL students.</p> <p>Promoted vocabulary development and speaking skills through oral language programmes</p> <p>Year 5 - 8 student involvement in the Rehu Tai Oral Language Festival in Term 3</p> <p>Enrolled two teachers into the TESSOL UoA graduate diploma course</p> <p>Subscribed to digital resources such as languagenut</p>	<p>Target Met</p> <p>Progress in years 4-8 - Overall 92 % of all ESOL funded students from year 4 - 8 made more than the average progress for their year level over the 8 month period compared to national norms.</p> <div><p>Achievement of target</p><table><tr><th>Year</th><th>% students who achieved more than national norms over 8 months</th></tr><tr><td>Year 4</td><td>92%</td></tr><tr><td>Year 5</td><td>90%</td></tr><tr><td>Year 6</td><td>65%</td></tr><tr><td>Year 7</td><td>85%</td></tr><tr><td>Year 8</td><td>95%</td></tr></table></div>	Year	% students who achieved more than national norms over 8 months	Year 4	92%	Year 5	90%	Year 6	65%	Year 7	85%	Year 8	95%	<p>The learning from the TESSOL paper fed teachers' collaborative inquiry and informed classroom and specific ESOL programmes.</p> <p>Acceleration programmes for targeted students focused on language needed for learning.</p> <p>Increased focus on enriching vocabulary across the school</p>	<p>Continue to support the building of vocabulary through teaching strategies such as reading aloud.</p> <p>The ESOL initiative through ACCOS will provide opportunities to research other ideas and strategies.</p> <p>Build teacher confidence in working with new English Language Learners within their classroom programmes.</p> <p>Use the STAR test again mid 2020 to monitor progress.</p>
Year	% students who achieved more than national norms over 8 months														
Year 4	92%														
Year 5	90%														
Year 6	65%														
Year 7	85%														
Year 8	95%														



MINISTRY OF EDUCATION
Te Māhori o Te Kaitiaki

Tātaritanga raraunga

Planning for next year:

Add the benefits and suggestions for 'Reading to your child' to our website for parents.

Include the importance of reading aloud and talking to your child in the KTS Parent booklet.

Be part of the Kanui Ako initiative around meeting the needs of multilingual learners.

PLD for all teachers, through collaborative inquiry on better understanding learning a new language.

Second year enrolment for one teacher in the TESSOL graduate diploma so that new learning and best practice can be brought back to the school

Review of Kiwi Sport funding 2019

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019, the school received total kiwisport funding of \$5212.00 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 2019:

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

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