

KAI IWI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2369

Principal: Ross Harvey

School Address: 908 State Highway 3, Kai Iwi 4574

School Postal Address: 908 State Highway 3, Kai Iwi 4574

School Phone: 06 342 9823

School Email: office@kaiiwi.school.nz

Members of the Board of Trustees

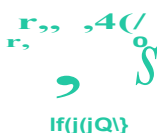
Name	Position	How Position Gained	Occupation	Term Expired/Expires
Carrissa Brown (Marino)	Chair Person	Elected	Self-Employed	May-22
Ross Harvey	Principal	ex Officio		
Dinelle Saunders	Parent Rep	Co-opted	Sport Whanganui	May-22
Racheal Mackenzie	Parent Rep	Elected	Food Service	May-22
Matthew Wright	Parent Rep	Elected	Farmer	May-22
Angela McCracken	Parent Rep	Elected	Teacher Aide	Mar-20
Raylene Harris	Staff Rep	Elected	Teacher	May-22
Jason Turley	Parent Rep	Elected	Plumber	May-22
Helen McDougal	Parent Rep	Elected	Farmer	May-19
Bruce Jones	Parent Rep	Elected	Nurse	May-19
Kerry Terry	Chair Person	Elected	Admin	May-19

Accountant / Service Provider: Education Finance Ltd

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KAI IWI SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
<i>1</i>	Statement of Responsibility
<i>i</i>	Statement of Comprehensive Revenue and Expense
	Statement of Changes in Net Assets/Equity
.1	Statement of Financial Position
§.	Statement of Cash Flows
..§...11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Kai Iwi 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.

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Full Name of Board Chairperson

Signature of Board Chairperson

29 May 2020

Date:

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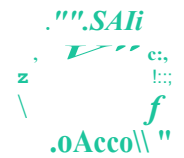
Full Name of Principal

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Signature of Principal

29 May 2020

Date:



Kai Iwi 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	838,969	802,137	814,761
Locally Raised Funds	3	62,289	4,000	52,609
Interest income		107	2,000	1,766
Gain on Sale of Property, Plant and Equipment		7,521		
		<u>908,886</u>	<u>808,137</u>	<u>869,136</u>
Expenses				
Locally Raised Funds	3	67,003	-	45,361
Learning Resources	4	584,441	562,600	574,484
Administration	5	60,533	54,950	54,874
Finance		601	-	498
Property	6	177,836	175,308	179,083
Depreciation	7	25,184	19,500	24,752
Loss on Disposal of Property, Plant and Equipment		2,075		
		<u>917,673</u>	<u>812,358</u>	<u>879,051</u>
Net Surplus / (Deficit) for the year		(8,787)	(4,221)	(9,915)
Other Comprehensive Revenue and Expenses				
Total Comprehensive Revenue and Expense for the Year		<u>(8,787)</u>	<u>(4,221)</u>	<u>(9,915)</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.

Kai Iwi School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>125,785</u>	<u>125,785</u>	<u>130,966</u>
Total comprehensive revenue and expense for the year		(8,787)	(4,221)	(9,915)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,734
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	21	<u>116,998</u>	<u>121,564</u>	<u>125,785</u>
Retained Earnings		116,998	121,564	125,785
Reserves				
Equity at 31 December		<u>116,998</u>	<u>121,564</u>	<u>125,785</u>

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.

Kai Iwi School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	104,340	2,980	34,592
Accounts Receivable	9	33,393	30,000	29,672
GST Receivable		-	4,419	4,419
Prepayments		1,056		
Investments	10	45,727	62,803	62,803
		<u>184,516</u>	<u>100,202</u>	<u>131,486</u>
Current Liabilities				
GST Payable		619		
Accounts Payable	12	51,719	45,000	51,054
Provision for Cyclical Maintenance	13	4,688	-	4,667
Finance Lease Liability - Current Portion	14	2,175	3,430	5,301
Funds held for Capital Works Projects	15	48,984		
		<u>108,185</u>	<u>48,430</u>	<u>61,022</u>
Working Capital Surplus/(Deficit)		76,331	51,772	70,464
Non-current Assets				
Property, Plant and Equipment	11	<u>92,378</u>	<u>117,559</u>	<u>98,059</u>
		92,378	117,559	98,059
Non-current Liabilities				
Provision for Cyclical Maintenance	13	47,433	47,767	41,609
Finance Lease Liability	14	4,278		1,129
		<u>51,711</u>	<u>47,767</u>	<u>42,738</u>
Net Assets		<u>116,998</u>	<u>121,564</u>	<u>125,785</u>
Equity	21	<u>116,998</u>	<u>121,564</u>	<u>125,785</u>

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

Kai Iwi School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		214,668	172,137	184,272
Locally Raised Funds		62,289	4,000	52,609
Goods and Services Tax (net)		5,038	(4,419)	(6,166)
Payments to Employees		(122,837)	(95,000)	(112,987)
Payments to Suppliers		(140,937)	(102,663)	(100,496)
Cyclical Maintenance Payments in the year		-	(4,667)	
Interest Paid		(601)	-	(498)
Interest Received		107	2,000	1,766
Net cash from Operating Activities		17,727	(28,612)	18,500
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		7,521	-	(32,834)
Purchase of PPE (and Intangibles)		(15,601)	-	(1,629)
Purchase of Investments		-	-	(1,629)
Proceeds from Sale of Investments		17,076		
Net cash from Investing Activities		8,996	-	(34,463)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,734
Finance Lease Payments		(5,959)	(3,000)	(5,111)
Funds Held for Capital Works Projects		48,984	-	(25,230)
Net cash from Financing Activities		43,025	(3,000)	(25,607)
Net increase/(decrease) in cash and cash equivalents		69,48	(31,612}	(4\570}
Cash and cash equivalents at the beginning of the year	8	34,592	34,592	76,162
Cash and cash equivalents at the end of the year	8	104,340	2,980	34,592

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.

Kai Iwi School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Kiwi Park 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 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Cyclical maintenance provision

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 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) Investments

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

Prior Year Policy

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

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

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

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

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

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	20-50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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.

n) 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 (1OYPP).

o) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	185,963	172,137	154,874
Teachers' Salaries Grants	486,927	490,000	485,538
Use of Land and Buildings Grants	137,374	140,000	141,751
Resource Teachers Learning and Behaviour Grants	-	-	2,817
Other MoE Grants	16,373		16,462
Other Government Grants	12,332		13,319
	<u>838,969</u>	<u>802,137</u>	<u>814,761</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	8,555	4,000	8,942
Transport	21,483	-	16,930
Activities	14,054		13,678
Trading	4,040		4,158
Fundraising	14,157	-	8,901
	<u>62,289</u>	<u>4,000</u>	<u>52,609</u>
Expenses			
Activities	12,737	-	16,516
Trading	3,717	-	3,660
Fundraising (Costs of Raising Funds)	6,801	-	5,434
Transport (Local)	43,522		19,751
Other Locally Raised Funds Expenditure	226		
	<u>67,003</u>		<u>45,361</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(4,714)</u>	<u>4,000</u>	<u>7,249</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	14,580	12,100	12,318
Employee Benefits - Salaries	567,448	546,000	558,609
Staff Development	2,413	4,500	3,557
	<u>584,441</u>	<u>562,600</u>	<u>574,484</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,005	4,050	4,018
Board of Trustees Fees	3,350	4,400	4,015
Board of Trustees Expenses	2,232	750	728
Communication	1,479	1,500	1,240
Consumables	2,228	1,900	2,013
Operating Lease	1,185	3,000	884
Other	12,219	8,550	8,785
Employee Benefits - Salaries	29,035	26,000	27,441
Insurance			950
Service Providers, Contractors and Consultancy	4,800	4,800	4,800
	<u>60,533</u>	<u>54,950</u>	<u>54,874</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	2,892	2,500	2,391
Consultancy and Contract Services			3,740
Cyclical Maintenance Provision	5,845	6,158	(341)
Grounds	3,370	2,900	5,093
Heat, Light and Water	7,894	6,800	7,479
Repairs and Maintenance	5,740	3,450	4,859
Use of Land and Buildings	137,374	140,000	141,751
Security	407	500	390
Employee Benefits - Salaries	14,314	13,000	13,720
	<u>177,836</u>	<u>175,308</u>	<u>179,08</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
Building Improvements - Crown	4,028	4,000	3,969
Furniture and Equipment	4,838	6,000	10,681
Information and Communication Technology	6,695	6,000	6,347
Motor Vehicles	5,043	-	420
Leased Assets	3,990	3,000	2,662
Library Resources	590	500	673
	25,184	19,500	24,752

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
Cash on Hand	31,454	2,980	9,552
Bank Current Account	4,924	-	4,090
Bank Call Account	67,962		20,950
Cash and cash equivalents for Cash Flow Statement	104,340	2,980	34,592

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

The School has Credit card facility of \$5,000.00

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
Teacher Salaries Grant Receivable	33,393	30,000	29,672
Receivables from Exchange Transactions			
Receivables from Non-Exchange Transactions	33,393	30,000	29,672
	33,393	30,000	29,672

10. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	45,727	62,803	62,803
Non-current Asset			
Long-term Bank Deposits			
Total Investments	45,727	62,803	62,803

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	28,127	8,935			(4,028)	33,034
Furniture and Equipment	18,133	4,037	(2,075)		(4,838)	15,257
Information and Communication	16,957	2,624			(6,695)	12,886
Motor Vehicles	24,797	-			(5,043)	19,754
Leased Assets	5,331	5,982			(3,990)	7,323
Library Resources	4,714	-			(590)	4,124
Balance at 31 December 2019	98,059	21,578	(2,075)	-	(25,184)	92,378

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	105,545	(72,511)	33,034
Furniture and Equipment	61,262	(46,005)	15,257
Information and Communication	58,671	(45,785)	12,886
Motor Vehicles	25,217	(5,463)	19,754
Leased Assets	13,975	(6,652)	7,323
Library Resources	26,970	(22,846)	4,124
Balance at 31 December 2019	291,640	(199,262)	92,378

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	24,479	7,617			(3,969)	28,127
Furniture and Equipment	28,814				(10,681)	18,133
Information and Communication Technology	23,304				(6,347)	16,957
Motor Vehicles	-	25,217			(420)	24,797
Leased Assets	3,931	4,062			(2,662)	5,331
Library Resources	5,387				(673)	4,714
Balance at 31 December 2018	85,915	36,896	-	-	(24,752)	98,059

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	96,610	(68,483)	28,127
Furniture and Equipment	82,125	(63,992)	18,133
Information and Communication Technology	56,047	(39,090)	16,957
Motor Vehicles	46,550	(21,753)	24,797
Leased Assets	7,993	(2,662)	5,331
Library Resources	26,970	(22,256)	4,714
Balance at 31 December 2018	316,295	(218,236)	98,059

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	9,349	10,000	13,390
Accruals	3,400	5,000	3,448
Employee Entitlements - Salaries	33,393	30,000	29,672
Employee Entitlements - Leave Accrual	5,577	-	4,544
	51,719	45,000	51,054
Payables for Exchange Transactions	51,719	45,000	51,054
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	51,719	45,000	51,054

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	46,276	46,276	46,617
Increase/ (decrease) to the Provision During the Year	5,845	6,158	(341)
Use of the Provision During the Year		(4,667)	
Provision at the End of the Year	52,121	47,767	46,276
Cyclical Maintenance - Current	4,688		4,667
Cyclical Maintenance - Term	47,433	47,767	41,609
	52,121	47,767	46,276

14. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	2,175	3,430	5,301
Later than One Year and no Later than Five Years	4,278		1,129
Later than Five Years			
	<u>6,453</u>	<u>3,430</u>	<u>6,430</u>

15. 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 Contributions \$	Closing Balances \$
Block 1 - Replace floor coverings and wall linings	<i>in progress</i>		31,571	-		31,571
Roofing	<i>completed</i>	-	19,489	19,489		
BLK 2,3,11 Upgrade	<i>in progress</i>		26,603	9,190		17,413
Totals			<u>77,663</u>	<u>28,679</u>	-	<u>48,984</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	48,984
Funds Due from the Ministry of Education	
	<u>48,984</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Break Out Room/Block 1	<i>completed</i>	(1,322)		-	1,322	
Pool	<i>completed</i>	23,872	11,144	36,374	1,358	
Totals		<u>22,550</u>	<u>11,144</u>	<u>36,374</u>	<u>2,680</u>	

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,350	4,015
Full-time equivalent members	0.16	0.22
<i>Leadership Team</i>		
Remuneration	207,754	201,570
Full-time equivalent members	2	2
Total key management personnel remuneration	211,104	205,585
Total full-time equivalent personnel	2.16	2.22

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	110-120	110-120
Benefits and Other Emoluments	3-4	3-4
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
11 0-110	0.00	0.00
	0.00	0.00

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

18. 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 Number of People		

19. Contingencies

There are no contingent liabilities (except as noted below) 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.

20. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) Block 1 Floor+ Wall to be completed in 2020, which will be fully funded by the Ministry of Education. \$31,571.10 has been received of which \$0 has been spent on the project to date; and
- (b) Blk 2,3,11 Upgrade to be completed in 2020, which will be fully funded by the Ministry of Education. \$26,603.20 has been received of which \$9,190 has been spent on the project to date.

(Capital commitments at 31 December 2018: \$196,462)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts :

- (a) operating lease of Equipment

21. 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.

22. 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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	104,340	2,980	34,592
Receivables	33,393	30,000	29,672
Investments - Term Deposits	45,727	62,803	62,803
Total Financial assets measured at amortised cost	<u>183,460</u>	<u>95,783</u>	<u>127,067</u>

Financial liabilities measured at amortised cost

Payables	51,719	45,000	51,054
Finance Leases	6,453	3,430	6,430
Total Financial Liabilities Measured at Amortised Cost	<u>58,172</u>	<u>48,430</u>	<u>57,484</u>

23. Events After Balance Date

On May 19/5/2020 the school received approval of Capital works project Blocks 2 & 11ILE upgrade, with a budgeted cost of \$257,081. This project will be funded by the ministry.

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.

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

25. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 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.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAI IWI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Kai Iwi School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion/without further modifying our opinion, we draw attention to the disclosures in note 23 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School Directory page, Analysis of Variance and Kiwisport statement, included as an appendices, but does not include the financial statements, and our auditor's report thereon.

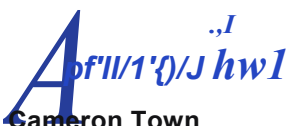
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor -General
Whanganui, New Zealand



School Name:

Kai Iwi

JJIW'12369

Strategic Aim :

To lift learner engagement , progress & achievement in school-wide Literacy

Annual Aim :

To lift the achievement of learners in Writing

Target:

15 students ranging from year 3 to 8 identified as below at the end of 2018 and focusing on writing for boys as 11 of the 15 are boys.
Our aim will be to have 10 or more of the below cohort meeting their curriculum level appropriate to their year level by the end of 2019 and the remaining 5 students to have made significant progress towards meeting their appropriate curriculum level.

Baseline Data:

- EOY 2018 Achievement Reports (NZ Curriculum Standards OTJs) patterns of achievement show:
 - 73% of our learners are At or Above Standard.
 - 19% of our learners are below (15), 11 boys and 4 girls
 - 20.6% (7) Maori were below in 2017 compared to 13% (3) below for 2018.

Actions

What did we do?

Support for literacy leader to undertake training - Boys Writing PD,

Literacy leaders Cluster group meetings.

Principals Cluster meeting discussions around Writing/Moderation

Visited schools well into their journey around student agency and questioned whether this had helped in their achievement of writing.

Juniors - set up a writing table for students to choose to go and write when they wanted too

PD - Liz Cain phonics and decoding programme

Sheena Cameron Writing book planning formats

Peer sharing of writing for feedback and show casing good quality writing

Student Agency - Children were able to have more input into what they studied and wrote about.

Outcomes

What happened?

Of the 15 targeted students selected at the end of 2018 only 4 students met their appropriate writing level by the end of 2019.

Three of the four students were girls.

The 11 students who did not meet the curriculum level for their year level all progressed at least a stage.

Year 3 Students (2)

The two year 3 boys both progressed a stage in their writing and as the year progressed so did their confidence with writing.

The teacher introduced dictation to the students where she would dictate two sentences on a topic and the students would have to write two more sentences on their own. This worked well for the targeted students as they didn't have to come up with their own topic and so took that pressure away from them.

Year 4 Students (2)

The two year 4 girls both met the appropriate writing level for their year.

The teacher had to use ongoing positive reinforcement for these two girls as they both had low

Reasons for the variance

Why did it happen?

Once again, the teachers and I may have too high expectations for the targeted students.

Although it is important to have high expectations it is also important to have realistic ones and some of these students needed to progress too many stages to meet the required level for their year.

However, if we don't set high expectations at the beginning of the year then we might not have even got the progress which we did achieve, which was, 4 students meeting the curriculum level and the other students all progressing at least a stage level.

The trend around Aotearoa at the moment is boys writing is an issue and this showed in our results too as only one boy out of 10 reached the appropriate level.

Some teachers attended professional development around how to motivate boys to write, and came back with some motivational strategies which were shared around the staff and did motivate

Evaluation

Where to next?

Next year it is important that we look at something different, something with hopefully some impact for our writing programme and our learners who are close to reaching the level they should be at for their year.

Therefore, we applied for the ALL programme (Accelerated Learning in Literacy) and were accepted for 2020

ALL is designed to support schools to inquire into their teaching practices and innovate to accelerate the progress of students not meeting expectations in reading/writing.

ALL uses the expertise within the school to undertake a short-term intervention to accelerate the progress of students not meeting expectations in reading and/or writing. The intervention is in addition to effective classroom teaching so we will carry on with the strategies which were working for our learners and take on the new learnings from the programme

We have been allocated funding but the board has agreed if more funding is required we will have

Continuous tracking by staff, principal and board on our targeted learners.

Teaching as inquiry reports each term on our targeted learners - feedback to principal/board. Staff meetings ideas were shared around what is working and what isn't.

self-esteem and confidence within themselves and would often write very little so the teacher would set time frames and reward them with positive reinforcement when they met the times. This was a good result and clearly showed a teacher knowing their learners needs.

Year 6 Students (3)

Year 7 Students (4)

The three year 6 students all progressed a stage level but still not enough progress was made to meet the appropriate level for their year.

Three of the four year 7 boys did not meet the required level however, the one boy who did showed great progress moving up two stages.

Year 8's (4)

The three year 8 boys did not meet the required curriculum level by the end of the year and this was due to a few factors - One boy had high absenteeism and when he was at school was not interested in writing at all and the other boys although they did show progress throughout the year did not have the passion for writing and one of the boys disinterest in reading means he has a limited vocabulary to draw on.

the boys who were mostly "*reluctant writers*" for a while.

But I think what's really important and we might have underestimated the significance of this is the student's attitude and mindset to writing as the teacher can be the best teacher around but if the student doesn't like writing or want to write, it can have a huge effect on the achievement of that child.

Ideas were shared among principals at our Cluster meetings and it was no surprise that all the schools were having the same issue as us, "*reluctant boy writers*".

The students who do want to write and have the right attitude can succeed as was shown by the 4 students who did reach their curriculum level.

One of our school wide goals this year was around student agency and by giving the students more choice around what they could study and write about did increase the motivation for not only the boys but the girls too, so we will persevere with this next year.

From year 4-8 we now have Chrome-books one per child and the students especially the boys enjoy writing on these devices far more than writinQ in their books, so

access to it, as it is a priority for our school to move these children up to their appropriate level.

I have also been in consultation with my Deputy Principal and Literacy leader and we have decided to have our literacy leader released at certain times during the terms to assist and act as a mentor with one or more of our teachers and to assist them with any literacy needs which we think or they think they may need.

The board has once again been supportive in agreeing to fund the literacy leaders release, if required.

We applied for a grant to buy a set of decodable texts and were successful so we have purchased a set of readers for 2020.

These texts are so good for readers having difficulty with decoding and we saw some great results in a short time when we started this programme in term 4, with students reading and then progressing on to their writing.

This programme will be carried forward and ongoing in 2020 and beyond.

The one year eight girl showed that with hard work and the right attitude you are able to achieve and she ended the year meeting the curriculum level required.

we will be looking at more programmes around writing using devices in 2020 too.

The Liz Cain coding and phonics programme is working really well for both reading and writing and we started to see some great results at the end of the year.

Planning for next year :

One of our targets for next year will be writing with our focus on getting the most out of the ALL programme funded by the Ministry and any other funding required will be available from the board.

The board has also agreed to keep funding our teacher aides and therefore we are able to carry on with the teachers or teacher aides being able to offer one on one time with our targeted learners.

Analysis of Variance Reporting



School Name:

Kaiwi

~~1+.~~

~~2369~~

Strategic Aim:

To lift learner engagement, progress & achievement in school-wide Literacy

Annual Aim:

To lift the achievement of learners in Reading

Target:

We will be targeting the 12 students ranging from year 2 to year 8 returning to our school that were identified as below their required curriculum level at the end of 2018.
Therefore, our aim will be to have at least 8 of the 'Below' cohort meeting their New Zealand Curriculum Reading Standard appropriate for their year level by the end of 2019 and the other 4 students to have made significant progress towards meeting their appropriate curriculum level.

Baseline Data:

- EOY 2018 Achievement Reports (NZ Curriculum OTJs) patterns of achievement show:
 - o 79% of our learners are At or Above Standard.
 - o 14 students were below the standard at the end of 2018, 2 have since left so we still have 12 students below at the beginning of 2019
- 8.3% (2) of Maori were below at the end of 2018

Actions

What did we do?

1. Staff tracking of Priority and Targeted learners.
2. Community involvement with children's reading (increase the children's reading mileage)
3. Ongoing support of literacy leader to attend PD and lead teacher training.
4. Continued use and development of small group teaching
5. Inclusion of Reading in TAI
6. Mid-Year Achievement Report
7. Use (EOY) November BOT final OTJ data and Achievement Report to plan
8. Targeted plans for SN learners & Target Cohort
9. Share ideas, strategies and successes collaboratively among teachers with literacy lead in regular meetings.
10. Continue cross grouping for our Reading groups if needed.
11. Ongoing School-wide Phonics Programme - Introduced coding texts
12. Buddy Reading
Board funded t/aide to assist with reading programme

Outcomes

What happened?

Of the 12 targeted students selected at the end of 2018 five students have now reached their age level, five students are still below but did make progress and two students are well below and were at the end of 2018 so we shouldn't have included them in the target group because they needed to progress too many years to meet their age level, which just wasn't a realistic goal in one year.

The two well below boys are both in our Senco reading list for 2020. Year 2's - we had three below and now two are no longer below Year 3's -we had 2 below and now they are both at their appropriate reading level. Year 6's - still two below but one is very close to his age level. Year 7's -we had two below now we only have one still below Year 8 -We only had one below and he remained below but was very close to reaching his age level.

Our two Maori students who were below at the end of 2018 are still below one of them is very close to his reading age and should meet the appropriate level in 2020 and the other boy unfortunately had a brain injury but he is making

Reasons for the variance

Why did it happen?

Apart from two students who we had as targeted students but were really needing more specialised help and both ended up getting that, the results were rather pleasing especially in our junior area of the school where are year 2-3 students with the exception of one all reached their appropriate reading level.

This year we had teacher one on one conferencing, and outside readers invited in to listen to some of the students read on a regular basis, this enabled the teacher to have more targeted teaching with the students who required it.

Buddy reading for our younger students was also a regular occurrence and once again this produced more reading mileage, which is what they all needed especially the students who don't get as much home support as others. The students who did have a lot of home support were the students who have now met their appropriate reading level so it is very evident to us that we need to keep trying to encourage home support and we may look at the Reading programme which we did a few years ago where you invite

Evaluation

Where to next?

In 2020 we will carry on with outside readers from our community and see if we can increase the number of helpers.

We will be introducing more students to the phonological awareness and coding programme (Liz Kane) and using our coding books to build up their confidence with reading.

Buddy reading will continue as it is all about reading mileage with so many of our struggling readers.

We applied for the ALL programme (Accelerated Learning in Literacy) in 2020 and have been accepted so our reading programme will be even stronger with some extra and new ideas.

The funding for the ALL programme is being funded by the Ministry of education but if we need any more funding around literacy our board is always very supportive.

steady progress, so that's pleasing.

parents in to school and teach them how to listen and respond to their child's reading as a lot of parents don't know what they should be doing or saying when their child reads to them.

The teachers have had some PD around phonics and how to use the coding texts which we purchased this year and although it's in its early implementation stages we have already seen some pleasing progress from some of our struggling readers so we will be delving more in to this in 2020.

Planning for next year:

We have discussed as a board and staff and decided to apply for the ALL programme (Accelerated learning in literacy) and were successful so we will carry on with our programmes we found successful and apply any new learnings from the ALL programme in 2020. The board has agreed to fund any extra Professional development that teachers may need or costs for any programmes which may come up in relation to literacy throughout the year to enhance our learners.

Kiwi Sport 2019

Kiwi Sport is a Government funding initiative to support student's participation in organised sport.

In 2019, the school received total Kiwi Sport funding of \$1085.91 excluding GST.

The funding was spent on external coaches to enhance pupils core skills and fundamental skills to help students to gain confidence to be able to participate in a range of sports.

Sailing for year 7-8 students and Badminton/Squash/Tennis lessons were also included in the Kiwi sport funding.

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