

KAURILANDS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Ministry Number: 1328
School Principal: Jo Augustine
School Address: 109 Atkinson Road, Auckland 0604
School Phone: 09-817 56 45
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Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Jo Augustine	Principal	ex Officio	
Sarah Barrett-Hamilton	Member	Elected	May-22
Katharine Brown	Member	Elected	May-22
Nick Summerfield	Chairperson	Elected	May-22
Susanna Barthow	Member	Elected	May-22
Ian Ferguson	Member	Elected	May-22
Josh Farrell	Member	Elected	May-22

KAURILANDS SCHOOL

Annual Report - For the year ended 31 December 2020

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Kaurilands School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

NICHOLAS PETER
SUMMERFIELD

Full Name of Board Chairperson



Signature of Board Chairperson

27 MAY 2021

Date:

JOANNA AUGUSTINE

Full Name of Principal



Signature of Principal

27.05.21

Date:

Kaurilands School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,703,230	5,247,400	5,171,128
Locally Raised Funds	3	368,640	428,660	424,344
Interest Earned		10,590	14,500	15,170
International Students	4	48,107	43,000	55,997
		<u>6,130,567</u>	<u>5,733,560</u>	<u>5,666,639</u>
Expenses				
Locally Raised Funds	3	157,661	223,000	181,548
International Students	4	3,552	1,350	6,122
Learning Resources	5	3,977,748	3,557,620	3,688,333
Administration	6	348,197	285,420	336,789
Finance Costs		10,458	-	9,735
Property	7	1,367,041	1,461,034	1,180,066
Depreciation	8	210,855	200,000	219,994
Impairment of Property, Plant and Equipment	13	-	-	100,000
Loss on Disposal of Property, Plant and Equipment		11,336	5,000	3,481
		<u>6,086,848</u>	<u>5,733,424</u>	<u>5,726,068</u>
Net Surplus / (Deficit)		43,719	136	(59,429)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>43,719</u>	<u>136</u>	<u>(59,429)</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.

Kaurilands School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January	1,883,919	1,883,919	1,933,709
Total comprehensive revenue and expense for the year	43,719	136	(59,429)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	1,875	-	9,639
Equity at 31 December	1,929,513	1,884,055	1,883,919
Retained Earnings	1,929,513	1,892,245	1,883,919
Reserves	-	-	-
Equity at 31 December	1,929,513	1,892,245	1,883,919

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.

Kaurilands School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	667,296	254,202	340,280
Accounts Receivable	10	575,565	216,000	214,812
GST Receivable		-	-	18
Prepayments		21,617	20,000	23,055
Inventories	11	7,769	8,000	8,032
Investments	12	-	270,000	270,000
		<u>1,272,247</u>	<u>768,202</u>	<u>856,197</u>
Current Liabilities				
GST Payable		32,379	-	-
Accounts Payable	14	422,475	260,000	229,063
Revenue Received in Advance	15	2,882	20,000	65,787
Provision for Cyclical Maintenance	16	70,080	50,000	69,501
Finance Lease Liability - Current Portion	17	47,834	45,000	45,527
Funds held for Capital Works Projects	18	141,791	-	1,714
		<u>717,441</u>	<u>375,000</u>	<u>411,592</u>
Working Capital Surplus/(Deficit)		554,806	393,202	444,605
Non-current Assets				
Property, Plant and Equipment	13	1,489,913	1,650,853	1,579,243
		<u>1,489,913</u>	<u>1,650,853</u>	<u>1,579,243</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	64,754	60,000	87,459
Finance Lease Liability	17	50,452	100,000	52,470
		<u>115,206</u>	<u>160,000</u>	<u>139,929</u>
Net Assets		<u>1,929,513</u>	<u>1,884,055</u>	<u>1,883,919</u>
Equity		<u>1,929,513</u>	<u>1,884,055</u>	<u>1,883,919</u>

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

Kaurilands School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,209,562	1,115,130	1,031,778
Locally Raised Funds		301,069	406,382	436,014
International Students		14,194	19,087	76,342
Goods and Services Tax (net)		32,395	16	2,662
Payments to Employees		(707,427)	(680,509)	(668,222)
Payments to Suppliers		(465,746)	(729,427)	(621,919)
Cyclical Maintenance Payments in the year		(68,027)		
Interest Paid		(10,458)	-	(9,735)
Interest Received		13,617	14,564	13,377
Net cash from / (to) the Operating Activities		319,179	145,243	260,297
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(54,305)	(184,210)	(110,940)
Purchase of Investments		-	-	(26,507)
Proceeds from Sale of Investments		270,000	-	-
Net cash from / (to) the Investing Activities		215,695	(184,210)	(137,447)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	9,639
Finance Lease Payments		(78,267)	(45,397)	(50,957)
Funds Held for Capital Works Projects		(131,466)	(1,714)	59,931
Net cash from Financing Activities		(207,858)	(47,111)	18,613
Net increase/(decrease) in cash and cash equivalents		327,016	(86,078)	141,463
Cash and cash equivalents at the beginning of the year	9	340,280	340,280	198,817
Cash and cash equivalents at the end of the year	9	667,296	254,202	340,280

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.

Kaurilands School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operational or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

Inventories are consumable items held for sale and 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.

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 – Crown	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	3–5 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 other income received from parents 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) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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).

r) 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.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	1,062,754	968,400	988,207
Teachers' salaries grants	3,433,780	3,000,000	3,158,559
Use of Land and Buildings grants	1,005,960	1,160,000	933,827
Other MoE Grants	200,736	119,000	90,535
	<u>5,703,230</u>	<u>5,247,400</u>	<u>5,171,128</u>

Government Grants total includes additional COVID-19 funding from the Ministry of Education totalling \$37,298

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	179,802	211,860	170,775
Fundraising	43,119	98,800	30,182
Trading	30,541	49,500	50,141
Activities	115,178	68,500	173,246
	<u>368,640</u>	<u>428,660</u>	<u>424,344</u>
Expenses			
Activities	119,127	155,800	122,836
Trading	17,530	29,200	24,486
Fundraising (costs of raising funds)	21,004	38,000	34,226
	<u>157,661</u>	<u>223,000</u>	<u>181,548</u>
Surplus for the year Locally raised funds	<u>210,979</u>	<u>205,660</u>	<u>242,796</u>

4. International Student Revenue and Expenses

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International student fees	48,107	43,000	55,997
Expenses			
Commissions	3,552	1,350	6,122
	<u>3,552</u>	<u>1,350</u>	<u>6,122</u>
Surplus for the year International Students'	<u>44,555</u>	<u>41,650</u>	<u>49,875</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings	1,054,519	15,250	-	-	(36,530)	1,033,239
Furniture and Equipment	326,499	32,973	-	-	(87,590)	271,882
Information and Communication Technology	16,627	1,310	-	-	(12,559)	5,378
Leased Assets	87,825	72,577	-	-	(62,528)	97,874
Library Resources	93,773	10,751	(11,336)	-	(11,648)	81,540
Balance at 31 December 2020	1,579,243	132,861	(11,336)	-	(210,855)	1,489,913

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	1,597,677	(564,438)	1,033,239
Furniture and Equipment	1,332,218	(1,060,336)	271,882
Information and Communication Technology	105,009	(99,631)	5,378
Leased Assets	199,143	(101,269)	97,874
Library Resources	261,779	(180,239)	81,540
Balance at 31 December 2020	3,495,826	(2,005,913)	1,489,913

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	1,191,048	-	-	(100,000)	(36,529)	1,054,519
Furniture and Equipment	357,504	63,448	-	-	(94,453)	326,499
Information and Communication Technology	33,385	5,137	-	-	(21,895)	16,627
Leased Assets	108,361	33,184	-	-	(53,720)	87,825
Library Resources	101,480	9,170	(3,481)	-	(13,396)	93,773
Balance at 31 December 2019	1,791,778	110,939	(3,481)	(100,000)	(219,993)	1,579,243

Accumulated Depreciation

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Buildings	1,582,427	(527,908)	1,054,519
Furniture and Equipment	1,299,245	(972,746)	326,499
Information and Communication Technology	193,720	(177,093)	16,627
Leased Assets	176,302	(88,477)	87,825
Library Resources	285,547	(191,774)	93,773
Balance at 31 December 2019	3,537,241	(1,957,998)	1,579,243

14. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating creditors	86,543	3,000	348
Accruals	65,134	12,000	11,930
Banking staffing overuse	(29,203)	-	(27,728)
Employee Entitlements - salaries	284,403	230,000	228,914
Employee Entitlements - leave accrual	15,598	15,000	15,598
	<u>422,475</u>	<u>260,000</u>	<u>229,062</u>
Payables for Exchange Transactions	422,475	260,000	229,062
	<u>422,475</u>	<u>260,000</u>	<u>229,062</u>

15. Revenue Received in Advance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
International Student Fees	-	10,000	33,913
Other	2,882	10,000	31,874
	<u>2,882</u>	<u>20,000</u>	<u>65,787</u>

16. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	156,960	156,960	225,676
Increase to the Provision During the Year	45,901	22,000	18,900
Adjustment to the Provision	-	-	(87,616)
Use of the Provision During the Year	(68,027)	(68,960)	-
Provision at the End of the Year	<u>134,834</u>	<u>110,000</u>	<u>156,960</u>
Cyclical Maintenance - Current	70,080	50,000	69,501
Cyclical Maintenance - Term	64,754	60,000	87,459
	<u>134,834</u>	<u>110,000</u>	<u>156,960</u>

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers, photocopiers and other IT devices. Minimum lease payments payable:

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	47,834	45,000	51,244
Later than One Year and no Later than Five Years	50,452	100,000	67,710
	<u>98,286</u>	<u>145,000</u>	<u>118,954</u>

18. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Slip Remedial	<i>Completed</i>	2,650	-	-	(2,650)	-
5YA project, Staffroom Fire	<i>in progress</i>	(936)	-	-	-	(936)
5YA project, Resource Room	<i>in progress</i>	-	-	9,895	-	(9,895)
Hall Weathertightness	<i>in progress</i>	-	274,702	76,859	-	197,843
Library Weathertightness	<i>in progress</i>	-	-	36,529	-	(36,529)
SIP project, RCBO	<i>in progress</i>	-	17,760	18,604	-	(844)
SIP project, LSC	<i>in progress</i>	-	82,500	92,388	-	(9,888)
SIP project, Turf	<i>in progress</i>	-	-	3,960	-	(3,960)
SIP project, Library	<i>in progress</i>	-	15,000	9,000	-	6,000
Totals		1,714	389,962	247,235	(2,650)	141,791

Represented by:

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

203,843
(62,052)

141,791

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOI Contribution/ (Write-off to R&M)	Closing Balances \$
Block 1, 5YA	<i>Completed</i>	(64,174)	62,086	31,797	35,885	-
Slip Remedial	<i>in progress</i>	6,677	7,449	11,476	-	2,650
Staffroom Fire Smoke	<i>in progress</i>	(720)	-	216	-	(936)
Totals		(58,217)	69,535	43,489	35,885	1,714

19. Related Party Transactions

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

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

Legal advice has been provided by Anthony Harper free of charge. The Board Chairperson, Nick Summerfield, is a partner in Anthony Harper. The market value of advice received over the year is estimated at less than \$5,000.

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
Board Members		
Remuneration	4,840	4,730
Full-time equivalent members	0.09	0.10
Leadership Team		
Remuneration	426,838	563,362
Full-time equivalent members	4.00	5.00
Total key management personnel remuneration	431,678	568,092
Total full-time equivalent personnel	4.09	5.10

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110 - 120	1	-
100 - 110	3	3
	4.00	3.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry 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 2020, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has no capital commitments.

(Capital commitments at 31 December 2019: nil.)

(b) Operating Commitments

As at 31 December 2020 the Board has no operating commitments

(Operating commitments at 31 December 2019: nil)

24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	667,296	254,202	340,280
Receivables	575,565	216,000	214,812
Investments - Term Deposits	-	270,000	270,000
Total Loans and Receivables	1,242,861	740,202	825,092

Financial liabilities measured at amortised cost

Payables	422,475	260,000	229,062
Finance Leases	98,286	145,000	97,997
Total Financial Liabilities Measured at Amortised Cost	520,761	405,000	327,059

26. Events After Balance Date

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

Independent Auditor's Report

To the readers of Kaurilands School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Kaurilands School (the School). The Auditor-General has appointed me, Kumar Aravinda, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19 that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Kumar Aravinda
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

2020 Student Achievement - Analysis of Variance (AOV)



COVID-19 has disrupted our school year significantly and has impacted on our end of year data. School was closed because of Lockdown for 43 days (8 school weeks and 3 days) in total this year. This was 23% of the school year. Kaurilands School planned and delivered an effective Home Learning Programme, however this could not replace the quality face to face teaching and the differentiation that happens inside a classroom. Whānau voice collected on our Home Learning programme highlighted that not all families engaged with the learning on offer as the juggle of working from home, learning and family was a struggle and that engaging children in their learning was a challenge. The second lockdown was reported as being more challenging for our whānau and the uptake of work overall was lower. We had a number of children who stayed away from school prior to the first lockdown and a large number who were slow to return after each lockdown when we were in Alert Level 2. Our school wide absences significantly increased due to COVID-19 restrictions and children having to stay home with colds when they usually would be here. Wellbeing was the main focus for our families during these unprecedented times, both while in lockdown and when returning to school. When returning to school, teachers had to be strategic around what they covered as they effectively lost a term's worth of teaching time, everything that had been planned for could not be carried out. Learning happens in many different ways and the experiences the children had during lockdown were invaluable. The skills and new learning that took place however will not be reflected in this data.

**** We have not included any of our Year 1 children in the data shown throughout this document as they are working in Curriculum Level 1 which is the expected level. ****

2020 Student Achievement - Analysis of Variance (AOV)

Focus:	WRITING
Strategic Aim:	<p><i>Learning Support: Support, foster and provide Learning opportunities for all:</i></p> <ul style="list-style-type: none"> - Programmes are offered to accelerate student learning. <p>Curriculum Development: Implement an innovative school curriculum that is personalised to the needs and interests of our children:</p> <ul style="list-style-type: none"> - Provide high quality teaching and learning programmes with a particular emphasis on Literacy.
Annual aim:	Raising student achievement across target areas in Writing.
Targets 2020:	<ul style="list-style-type: none"> - 75% of our children are at or above expectation in Writing compared to 82% in Reading. The gap between these two subjects has decreased but is still a focus area. We aim to increase our Writing achievement data to close the gap on our Reading data. - We would like to close the gap between the number of boys (65%) achieving at or above in Writing and the number of girls (83%) achieving at or above in Writing. - We would like to close the gap between Māori children Writing achievement and all students. 68% of our Māori students are achieving at or above expectation compared to 75% of all students. - We would like to significantly increase the number of children achieving above expectation in Writing. We have seen an improvement moving from 27 to 62 since the end of 2018 but would like to see more of an increase.
Baseline data: Analysis of school-wide data in February 2020 (End of 2019 data) identified that:	<p>75% of our children are at or above expectation in Writing. This is an increase of 5% from the end of last year.</p> <ul style="list-style-type: none"> - 68% of our Māori students are at or above expectation in Writing. - 65% of boys and 83% of girls are at or above expectation in Writing. - 62 children across our school are Writing above expectation.

2020 Student Achievement - Analysis of Variance (AOV)

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation/Planning for 2021 (where to next)
<p>Throughout 2020 we completed our Writing PLD project (Professional Learning and Development) with Jane Van Der Zeyden (Tools 4 Teachers). Teachers have made some big shifts in their teaching practice and there is more consistency across the school in this curriculum area.</p> <p>Changes made to practice as a result of PLD with Jane:</p> <ul style="list-style-type: none"> - Lessons have a clear learning focus, deliberate teaching of new vocabulary, targeted teaching of groups and exciting motivations. - Effective use of the E-Asttle writing assessment as a formative tool. <p>As part of this PLD Jane worked with our first and second year teachers growing their individual practice. All year level teams started the year working with Jane, going over an effective Writing programme and expectations for teaching Writing at Kaurilands School. Teams also looked closely at their data and planned using this.</p> <p>Jane Van Der Zeyden coached and mentored our three literacy leaders, growing their capabilities so they can support our teachers moving forward.</p> <p>Clear expectations for teaching Writing were recorded in our 2020 Kaurilands School Curriculum handbook and shared at the beginning of the year Teacher Only Days.</p> <p>We established a model where we had a Literacy ICoL and Literacy Curriculum Leaders working collaboratively to inquire into best sustainable practice in Literacy.</p>	<ul style="list-style-type: none"> - 72% of children are at or above expectation in Writing. This is 3% lower than the end of 2019. It is disappointing to see a drop in the percentage of children achieving at or above expectation from the end of 2019, especially when we observed a positive gain from the year before. *** (Please note this does not include any Year 1 data. Including this data would increase the percentage as they are working in Early Level 1)*** - 76% of children who started Kaurilands as a 5 year old are achieving at or above expectation. This is 4% higher than the whole school. - 63% of our Māori children achieved at or above expectation in Writing. 6 children identified as achieving below expectation were new to Kaurilands in 2020. - The gap between boys and girls achievement in Writing has decreased by 6%. 	<p>We are confident that the shifts made in pedagogy as a result of PLD is improving student outcomes and achievement, however COVID-19 and time away from differentiated targeted teaching during lockdowns has impacted on this.</p> <p>When returning to school, the emphasis was on wellbeing, supporting our learners with the transition and year they were facing.</p> <p>We believe that our Writing programmes are more targeted and engaging for our children. We have made some significant changes across our school that have impacted on student achievement in Writing:</p> <ul style="list-style-type: none"> - A clear focus for each lesson - Engaging and exciting motivations for Writing. - Deliberate teaching of new vocabulary. - Targeted teaching of groups using E-asttle writing data. - Whole staff Writing moderation ensuring accurate and consistent data. - The use of progressions to support students, whānau and teachers with curriculum level progression. <p>We have maintained the number of children Writing above expectation from the end of last year with 62 children. This will continue to be an area of focus moving forward. Building a shared understanding of curriculum progression and using E-Asttle as a formative tool have contributed to this.</p> <p>Our ICoL/ Literacy Leader Inquiry was heavily disrupted this year. We did not effectively use this model. We are looking forward to growing</p>	<p>Our three Literacy Curriculum Leaders will take on the role of mentoring and coaching teachers in the teaching of Writing. They worked closely with Jane Van Der Zeyden to support them with this role in her absence. They will start the year working with our 3 new staff members to Kaurilands School ensuring our Kaurilands expectations are being met. They will then branch out to support all teachers across the school and work with them to grow practice.</p> <p>In 2020 we created a Literacy Leadership team that had a representative from all 3 syndicates. This was created to allow us to feed PLD through syndicates. The three leaders worked collaboratively on an Inquiry looking at effective practice in Literacy. As a result of COVID-19 interruptions we did not effectively use this model. We are looking forward to growing this model in 2021 so we can improve outcomes for all.</p> <p>Our Literacy ICoL and Literacy Leaders will complete a collaborative Inquiry (Focus TBC). This Inquiry will have a student achievement focus.</p> <p>We need to continue to support our learners using Google Read and Write to ensure they are making the most of this tool and we can gauge a true reflection of what these learners can achieve. We will use staff members who are experts to support all teachers in using this tool in 2021.</p> <p>We will continue to work closely with Kōtuitui, our Community of Learning.</p> <p>Students are proficient at using our Kaurilands Writing progressions to set goals and know where they are heading.</p> <p>Investigate how we can implement a structured Literacy programme using new resources to support our priority readers and writers in the senior school.</p>

2020 Student Achievement - Analysis of Variance (AOV)

<p>Within this team there was a representative from each Syndicate to ensure PLD could be delivered throughout the year and we can improve programmes and outcomes across the school.</p> <p>LSC and RTLB worked with focus groups to use Google Read and Write as a tool to support writing.</p> <p>LSC worked with a small group of children in Year 4 implementing STEPS. This was an outcome from IEP discussions.</p> <p>Our learning progressions were reviewed and rolled out across the school. Children used these to set goals and these were shared with whānau at mid-year conferences and in end of year reports.</p> <p>We continued to work with Kōtuitui, our Community of Learning, to improve our understanding of the curriculum levels and create progressions. All progressions in place are aligned across our schools, as a result of this work.</p> <p>We continued to investigate how we could build resilience and wellbeing (strategic goal) with teachers implementing programmes in their classrooms to support children. This became a big focus during Lockdowns and when returning to school.</p>		<p>this model in 2021 so we can improve outcomes for all.</p>	<p>Review our Home Learning plan: Reflect on the following questions:</p> <ul style="list-style-type: none"> - How can we improve community engagement? - How can we deliver a more targeted <i>differentiated</i> programme for our learners in our class to support them to make progress while home learning? - How can we prepare to be better resourced for another lockdown?
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2020 Student Achievement - Analysis of Variance (AOV)

Focus:	READING
Strategic Aim:	<p><i>Learning Support: Support, foster and provide Learning opportunities for all:</i></p> <ul style="list-style-type: none"> - Programmes are offered to accelerate student learning. <p>Curriculum Development: Implement an innovative school curriculum that is personalised to the needs and interests of our children:</p> <ul style="list-style-type: none"> - Provide high quality teaching and learning programmes with a particular emphasis on Literacy.
Annual Aim:	Raising student achievement across target areas in Reading.
Targets 2020:	<ul style="list-style-type: none"> - We would like to close the gap between our Māori children's Reading achievement and Whole School achievement. Currently we have 75% of our Maori students achieving at or above expectation compared to 82% for whole school. - We would like to close the gap between the number of boys achieving at or above expectation in Reading compared to the number of girls. Currently 79% of boys are reading at or above expectation compared to 86% of girls.
Baseline Data: Analysis of school-wide data in February 2020 (End of 2019 data) identified that:	<ul style="list-style-type: none"> - 82% of our children are Reading at or above expected level in Reading - 75% of our Māori children are Reading at or above expectation. - 79% of boys compared to 86% of girls are reading at or above expectation.

2020 Student Achievement - Analysis of Variance (AOV)

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation/Planning for 2020 (where to next)
<p>A Strategic Action for 2020 was to implement assessment practices and systems to ensure assessment informs teaching and learning (Assessment for Learning).</p> <ul style="list-style-type: none"> - Year 1, 2 and 3 teachers took part in PLD with Rose and Robyn (RTLits). Teachers learnt how to use running records as a formative tool to inform practice. This allowed teachers to be more targeted in their guided reading sessions. - Rose and Robyn mentored and coached our Year 1-3 teachers on taking effective Guided Reading sessions. <p>Our learning progressions were reviewed and rolled out across the school. Thi supported teachers with developing a better understanding of curriculum progressions. Children used these to set goals and these were shared with whānau at mid-year conferences and in end of year reports.</p> <p>The Reading progressions, alongside LLP and assessment info, were used to make more informed consistent OTJS across the school.</p> <p>Our Reading section of our Curriculum handbook was reviewed and shared with all staff at the beginning of the year to build a shared understanding of our Reading expectations.</p> <p>We continued to work with Kōtuitui, our Community of Learning, to improve our understanding of the curriculum levels and create progressions. All progressions in place are aligned across our schools, as a result of</p>	<ul style="list-style-type: none"> - 79% of all children are Reading at or above the expected level in Reading at the end of 2020. This is the first time in a while that our percentage has dropped below 80%. - Our Reading data continues to be the highest when compared to Writing and Maths achievement. - 81% of all children who started at Kaurilands as a 5 year old are Reading at or above expectation. This is 3% above whole school data. - 81% of girls are Reading at or above expectation compared to 77 % of boys. The gap between boys and girls achievement in Reading has closed by 3%. - Māori students reading results (66% at or above) are lower compared to whole school data (79%). 5 children identified in this data are new to our school in 2020 are below expectation. This has affected the percentage of children at or above. The gap between Maori achievement and whole school achievement has widened by 2%. 	<p>The interruptions with Alert Level changes and COVID-19 impacted our Reading achievement data in 2020.</p> <ul style="list-style-type: none"> - Lack of engagement with home learning for many reasons - Not having access to appropriate level reading texts. - Time away from focussed instructional groups. - Absence increases (Having to stay away from school if they are sick, when they would have come in previously). - We did not get to see Rose and Robin as much as we had planned for. We are happy we can roll this out in 2021. <p>Taking part in PLD with Rose and Robin was valuable throughout 2020, even though we were not able to see it through to its full potential. Teachers were upskilled in taking an effective targeted guided reading session as well as using running records as a formative tool to support learners.</p> <p>Our children who were below expectation in Reading suffered significantly from not having levelled readers sent home during lockdowns.</p> <p>Although some children have not moved curriculum level, all children have moved up levels of the colour wheel making individual progress. (This progress is not always reflected in curriculum level OTJs).</p>	<p>Continue working with Rose and Robin (RTLIT) to develop effective practice in Reading and become proficient at using Reading assessment as a formative tool. All teachers will be involved in 2021.</p> <p>Reading Recovery- train another teacher in Reading Recovery.</p> <p>Investigate how we can implement a structured Literacy programme using new resources to support our priority readers and writers in the senior school.</p> <p>Roll out our New Local Curriculum document which talks about implementing engaging contexts for learning and effective programmes for teaching in Reading. By planning carefully considered contexts for learning that are authentic and interest based, we are hoping to improve outcomes for our Māori and Pasifika children as well as the whole school.</p> <p>ICoL working alongside Curriculum Leaders to investigate best practice in Literacy (Inquiry focus TBC).</p> <p>Students are proficient at using our Kaurilands Reading progressions to set goals and know where they are heading.</p> <p>Review our Home Learning plan: Reflect on the following questions:</p> <ul style="list-style-type: none"> - How can we improve community engagement? - How can we deliver a more targeted <i>differentiated</i> programme for our learners in our class to support them to make progress while home learning? - How can we prepare to be better resourced for another lockdown?

2020 Student Achievement - Analysis of Variance (AOV)

<p>this work.</p> <p>More emphasis at team meetings on discussing Priority Learners and reflecting on support programmes to ensure progress. Team Leaders to meet with AP once a fortnight to discuss the progress made.</p>		<p>Children continue to plateau at gold for a period of time. Here they are progressing from learning to read to reading to learn which has a stronger focus on comprehension.</p> <p>Children new to our school have contributed to our numbers of children reading below expectation.</p>	
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2020 Student Achievement - Analysis of Variance (AOV)

Focus:	MATHS
Strategic Aim:	<p><i>Learning Support: Support, foster and provide Learning opportunities for all:</i></p> <ul style="list-style-type: none"> - Programmes are offered to accelerate student learning. <p>Curriculum Development: Implement an innovative school curriculum that is personalised to the needs and interests of our children.</p>
Annual Aim:	Raising student achievement across target areas in Maths.
Targets 2020:	<ul style="list-style-type: none"> - <i>We would like to close the gap between male (83%) and female (71%) Maths achievement.</i> - <i>We would like to close the gap between our Māori children and whole school Maths data. Currently 66% of our Māori children are achieving at or above expectation compared to 77% of all children.</i>
<p>Baseline data: Analysis of school-wide data in February 2020 (End of 2019 data) identified that:</p>	<ul style="list-style-type: none"> - 77% of our children are at or above expectation in Maths. - 66% of our Māori children are at or above expectation in Maths. - 71% of girls compared to 83% of boys are at or above expectation in Maths.

2020 Student Achievement - Analysis of Variance (AOV)

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation/Planning for 2021 (where to next)
<p>Our two Maths Curriculum Leaders took part in ALIM throughout 2020. They worked closely with a mentor from Cognition developing a problem solving approach to teaching Maths in their own classrooms.</p> <p>Our Maths ICoL and Maths Curriculum leaders worked collaboratively to inquire into best practice in Maths.</p> <p>More emphasis at team meetings on discussing Priority Learners and reflecting on support programmes to ensure progress. Team Leaders to meet with AP once a fortnight at direct report meetings to discuss the progress made.</p> <p>Our learning progressions were reviewed and rolled out across the school. This supported teachers with developing a better understanding of curriculum progression. Children used these to set goals and these were shared with whānau at mid-year conferences and in end of year reports.</p> <p>The Maths progressions, alongside teacher observation and assessment info, were used to make more informed consistent OTJS across the school.</p> <p>Our Maths section of our Curriculum handbook was reviewed and shared with all staff at the beginning of the year to build a shared understanding of our Maths expectations.</p> <p>We continued to work with Kōtuitui, our Community of Learning, to improve our understanding of the curriculum levels and create progressions. All progressions in place</p>	<p>75% of our children are at or above expectation in Maths. This is 2% down from the end of last year.</p> <p>76% of all children who started at Kaurilands as a 5 year old are achieving at or above in Maths.</p> <p>Our teachers taking part in Professional learning to accelerate learning in Maths (ALIM) observed positive results- especially in overall confidence and ability to share ideas in Maths sessions.</p> <p>82% of Boys compared to 67% of girls are at or above expectation in Maths. This continues to highlight a discrepancy between boys and girls Maths.</p> <p>End of 2020 data shows the Māori students results (63%) are quite below whole school Maths results (75%). 5 children identified in this data were new to our school in 2020. The number of children achieving at or above expectation has only decreased by 2 children since the end of last year.</p>	<p>We planned to grow the expertise of all teachers in the ALIM programme throughout 2020. COVID-19 interfered with this plan, as other areas became prioritised. Our teachers taking part in ALIM, teachers who had trained previously and keen teachers of Maths implemented some aspects learnt throughout this PLD opportunity.</p> <p>Targeted teaching of Maths knowledge and strategy was challenging during lockdown. Teachers also reported that parents reverted to teaching children methods that they used when they were at school. Our home learning programme had a strong focus on strand. When returning to school we had to cram a whole maths curriculum into a shorter period of time. Teachers had to also revisit concepts they introduced before the lock downs because children had not had the opportunity to consolidate new learning.</p> <p>Our collaborative inquiry completed by our Maths ICoL and Maths Curriculum Leaders concluded that our current Maths practice needs reviewing. Currently our programmes have a strong emphasis on ability grouping, gap filling and strategy teaching. The Maths team have proposed that PLD in Maths is required to bring us all up to date with more of a problem solving approach that aligns with our local curriculum. We applied for PLD funding in Term 4 but were turned down. We have since reapplied in Term 1.</p>	<p>We need to complete whole school Maths PLD to ensure effective, up to date pedagogy is in place that aligns with our local curriculum.</p> <p>An application for PLD funding has been resubmitted in term 1 2021.</p> <p>Maths curriculum leaders and ICoL will support their syndicates to implement key areas of learning from 2020- number talks and coral counting. These will help with the shift to more of a problem solving approach to teaching in maths that we hope to roll out with the guidance of a mentor.</p> <p>Roll out our New Local Curriculum document which talks about implementing engaging contexts for learning and effective programmes for teaching across the curriculum. By planning carefully considered contexts for learning that are authentic and interest based, we are hoping to improve engagement and outcomes for our Māori and Pasifika children as well as the whole school.</p> <p>ICoL working alongside Curriculum Leaders to investigate best practice in Maths (Inquiry focus TBC).</p> <p>Students are proficient at using our Kaurilands maths progressions to set goals and know where they are heading.</p> <p>Review our Home Learning plan: Reflect on the following questions:</p> <ul style="list-style-type: none"> - How can we improve community engagement? - How can we deliver a more targeted <i>differentiated</i> programme for our learners in our class to support them to make progress while home learning? - How can we prepare to be better resourced for another lockdown?



2020 Student Achievement - Analysis of Variance (AOV)

are aligned across our schools, as a result of this work.		Positive data shifts were made by our female students who were part of our ALIM programme. Teachers reported an increase in confidence in the Maths session. These groups focussed on building confidence and Maths talk.	
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14 April 2021

To whom it may concern:

Kiwi Sport Operations Grant

During the year ended 31 December 2020 the school received \$11,185.72

This was spent in the following manner:

Inter school sports days
PE equipment
Travel costs
Reliever costs

Yours faithfully

A handwritten signature in black ink, appearing to read 'Jackie Amor', is written over a light yellow rectangular background.

Jackie Amor
Business Manager

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