

KAURILANDS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 1328
School Principal: Jo Augustine
School Address: 109 Atkinson Road, Auckland 0604
School Phone: 09-817 56 45
School Email: joa@kaurilands.school.nz

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

Financial Statements - For the year ended 31 December 2019

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements
<u>6 - 10</u>	Statement of Accounting Policies
<u>11 - 19</u>	Notes to the Financial Statements

Kaurilands 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.

NICK SUMMERFIELD

Full Name of Board Chairperson



Signature of Board Chairperson

28/05/2020

Date:

JO AUGUSTINE

Full Name of Principal



Signature of Principal

28.5.20

Date:

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

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,171,128	4,970,000	4,949,982
Locally Raised Funds	3	424,344	416,050	496,842
Interest Earned		15,170	17,500	18,661
International Students	4	55,997	40,000	20,918
		<u>5,666,639</u>	<u>5,443,550</u>	<u>5,486,403</u>
Expenses				
Locally Raised Funds	3	181,548	175,300	188,299
International Students	4	6,122	1,200	361
Learning Resources	5	3,688,333	3,368,979	3,403,082
Administration	6	336,789	307,039	302,323
Finance Costs		9,735	-	8,544
Property	7	1,180,066	1,392,365	1,332,583
Depreciation	8	219,994	213,000	205,150
Impairment of Property, Plant and Equipment	13	100,000	-	-
Loss on Disposal of Property, Plant and Equipment		3,481	5,000	4,597
		<u>5,726,068</u>	<u>5,462,883</u>	<u>5,444,939</u>
Net Surplus / (Deficit)		(59,429)	(19,333)	41,464
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(59,429)</u>	<u>(19,333)</u>	<u>41,464</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 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	<u>1,933,709</u>	<u>1,933,709</u>	<u>1,892,245</u>
Total comprehensive revenue and expense for the year	(59,429)	(19,333)	41,464
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	9,639	-	-
Equity at 31 December	<u>1,883,919</u>	<u>1,914,376</u>	<u>1,933,709</u>
 Retained Earnings	1,883,919	1,892,245	1,933,709
Reserves	-	-	-
Equity at 31 December	<u>1,883,919</u>	<u>1,892,245</u>	<u>1,933,709</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.

Kaurilands School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	340,280	295,953	198,817
Accounts Receivable	10	214,812	210,500	212,069
GST Receivable		18	5,000	-
Prepayments		23,055	15,000	15,241
Inventories	11	8,032	3,000	4,513
Investments	12	270,000	200,000	243,493
		<u>856,197</u>	<u>729,453</u>	<u>674,133</u>
Current Liabilities				
GST Payable		-	-	(2,678)
Accounts Payable	14	229,063	190,500	226,203
Revenue Received in Advance	15	65,787	8,000	22,264
Provision for Cyclical Maintenance	16	69,501	-	-
Finance Lease Liability - Current Portion	17	45,527	45,000	51,244
Funds held for Capital Works Projects	18	1,714	115,000	(58,217)
		<u>411,592</u>	<u>358,500</u>	<u>238,816</u>
Working Capital Surplus/(Deficit)		<u>444,605</u>	<u>370,953</u>	<u>435,317</u>
Non-current Assets				
Property, Plant and Equipment	13	1,579,243	1,719,568	1,791,778
		<u>1,579,243</u>	<u>1,719,568</u>	<u>1,791,778</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	87,459	126,145	225,676
Finance Lease Liability	17	52,470	50,000	67,710
		<u>139,929</u>	<u>176,145</u>	<u>293,386</u>
Net Assets		<u>1,883,919</u>	<u>1,914,376</u>	<u>1,933,709</u>
Equity				
		<u>1,883,919</u>	<u>1,914,376</u>	<u>1,933,709</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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,031,778	1,060,556	1,040,140
Locally Raised Funds		436,014	411,620	451,140
International Students		76,342	34,432	23,615
Goods and Services Tax (net)		2,662	(2,322)	(7,375)
Payments to Employees		(668,222)	(736,609)	(586,065)
Payments to Suppliers		(621,919)	(735,779)	(703,530)
Interest Paid		(9,735)	-	(8,544)
Interest Received		13,377	18,271	17,723
Net cash from / (to) the Operating Activities		260,297	50,169	227,104
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(110,940)	(140,790)	(267,078)
Purchase of Investments		(26,507)	43,493	(37,420)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(137,447)	(102,297)	(304,498)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,639	-	-
Finance Lease Payments		(50,957)	(23,954)	(63,776)
Funds Held for Capital Works Projects		59,931	173,217	7,113
Net cash from Financing Activities		18,613	149,263	(56,663)
Net increase/(decrease) in cash and cash equivalents		141,463	97,135	(134,057)
Cash and cash equivalents at the beginning of the year	9	198,817	198,817	332,874
Cash and cash equivalents at the end of the year	9	340,280	295,952	198,817

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

1. Statement of Accounting Policies

For the year ended 31 December 2019

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 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 27.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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 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.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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

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

The School has met the requirements of schedule 6 paragraph 28 of the Education Act 1989 in relation to the acquisition of securities.

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

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	988,207	924,000	902,465
Teachers' salaries grants	3,158,559	2,820,000	2,959,850
Use of Land and Buildings grants	933,827	1,100,000	949,992
Other MoE Grants	90,535	126,000	137,675
	<u>5,171,128</u>	<u>4,970,000</u>	<u>4,949,982</u>

3. Locally Raised Funds

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

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	170,775	160,000	152,027
Fundraising	30,182	11,000	88,962
Trading	50,141	55,650	43,495
Activities	173,246	189,400	212,358
	<u>424,344</u>	<u>416,050</u>	<u>496,842</u>
Expenses			
Activities	122,836	136,000	151,252
Trading	24,486	22,000	12,960
Fundraising (costs of raising funds)	34,226	17,300	24,087
	<u>181,548</u>	<u>175,300</u>	<u>188,299</u>
<i>Surplus for the year Locally raised funds</i>	<u>242,796</u>	<u>240,750</u>	<u>308,543</u>

4. International Student Revenue and Expenses

	2019	2019 Budget	2018
	Actual Number	(Unaudited) Number	Actual Number
International Student Roll	10	7	3
	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International student fees	55,997	40,000	20,918
Expenses			
Commissions	6,122	1,200	361
Employee Benefit - Salaries	-	-	-
	<u>6,122</u>	<u>1,200</u>	<u>361</u>
<i>Surplus for the year International Students'</i>	<u>49,875</u>	<u>38,800</u>	<u>20,557</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	83,273	74,100	64,256
Information and communication technology	30,835	46,500	35,125
Operating Leases	-	3,000	2,373
Library resources	2,224	3,500	3,282
Employee benefits - salaries	3,562,039	3,221,879	3,281,731
Staff development	9,962	20,000	16,315
	<u>3,688,333</u>	<u>3,368,979</u>	<u>3,403,082</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,030	6,500	6,492
Board of Trustees Fees	4,730	3,850	3,820
Board of Trustees Expenses	13,740	16,800	11,289
Communication	3,072	7,200	7,133
Consumables	8,254	10,750	17,374
Other	56,705	47,700	39,235
Employee Benefits - Salaries	227,639	196,789	201,046
Insurance	4,031	3,450	3,514
Service Providers, Contractors and Consultancy	12,588	14,000	12,420
	<u>336,789</u>	<u>307,039</u>	<u>302,323</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,718	9,000	9,488
Consultancy and Contract Services	70,433	70,000	67,669
Cyclical Maintenance Provision	(68,716)	18,900	87,141
Heat, Light and Water	47,657	46,000	45,322
Repairs and Maintenance	94,660	53,182	84,371
Use of Land and Buildings	933,827	1,100,000	949,992
Security	6,190	8,800	8,643
Employee Benefits - Salaries	87,297	86,483	79,957
	<u>1,180,066</u>	<u>1,392,365</u>	<u>1,332,583</u>

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

8. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	36,530	31,530	31,530
Furniture and Equipment	94,453	90,000	86,734
Information and Communication Technology	21,895	19,470	15,158
Leased Assets	53,720	60,000	57,231
Library Resources	13,396	12,000	14,497
	<u>219,994</u>	<u>213,000</u>	<u>205,150</u>

9. Cash and Cash Equivalents

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	240,275	295,947	198,812
Bank Call Account	5	5	5
Short-term Bank Deposits	100,000	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	340,280	295,952	198,817

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

10. Accounts Receivable

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	2,596	10,000	14,266
Receivables from the Ministry of Education	-	-	-
Interest Receivable	3,064	500	1,271
Teacher Salaries Grant Receivable	209,152	200,000	196,532
	214,812	210,500	212,069
Receivables from Exchange Transactions	5,660	10,500	15,537
Receivables from Non-Exchange Transactions	209,152	200,000	196,532
	214,812	210,500	212,069

11. Inventories

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	8,032	3,000	4,513
	8,032	3,000	4,513

12. Investments

The School's investment activities are classified as follows:

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	270,000	200,000	243,493
Non-current Asset			
Long-term Bank Deposits	-	-	-

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

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
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

	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

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	1,122,578	100,000	-	-	(31,530)	1,191,048
Furniture and Equipment	304,970	139,268	-	-	(86,734)	357,504
Information and Communication Technology	12,507	36,036	-	-	(15,158)	33,385
Leased Assets	72,212	93,380	-	-	(57,231)	108,361
Library Resources	76,912	43,660	(4,595)	-	(14,497)	101,480
Balance at 31 December 2018	1,589,179	412,344	(4,595)	-	(205,150)	1,791,778

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	1,582,427	(391,379)	1,191,048
Furniture and Equipment	1,235,797	(878,293)	357,504
Information and Communication Technology	188,583	(155,198)	33,385
Leased Assets	225,271	(116,910)	108,361
Library Resources	286,193	(184,713)	101,480
Balance at 31 December 2018	3,518,271	(1,726,493)	1,791,778

14. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	348	15,000	13,276
Accruals	11,930	12,000	11,992
Banking staffing overuse	(27,728)	(25,000)	(10,556)
Employee Entitlements - salaries	228,914	175,000	196,532
Employee Entitlements - leave accrual	15,598	13,500	14,958
	<u>229,062</u>	<u>190,500</u>	<u>226,202</u>
Payables for Exchange Transactions	229,062	190,500	226,202
	<u>229,062</u>	<u>190,500</u>	<u>226,202</u>

15. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	33,913	8,000	13,568
Other	31,874	-	8,696
	<u>65,787</u>	<u>8,000</u>	<u>22,264</u>

16. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	225,676	225,676	138,535
Increase to the Provision During the Year	18,900	18,900	117,227
Adjustment to the Provision	(87,616)	-	(30,086)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>156,960</u>	<u>244,576</u>	<u>225,676</u>
Cyclical Maintenance - Current	69,501	-	-
Cyclical Maintenance - Term	87,459	126,145	225,676
	<u>156,960</u>	<u>126,145</u>	<u>225,676</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:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	45,527	45,000	51,244
Later than One Year and no Later than Five Years	52,470	50,000	67,710
Later than Five Years	-	-	-
	<u>97,997</u>	<u>95,000</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:

	2019	Opening Balances	Receipts from MoE	Payments	BOT 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

Represented by:

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

2,650
936

1,714

	2018	Opening Balances	Receipts from MoE	Payments	BOI Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block 1, 5YA	<i>in progress</i>	117,391	355,350	636,915	100,000	(64,174)
Block 3 (ILE), 5YA	<i>Completed</i>	(2,900)	2,900	-	-	-
Slip Remedial	<i>in progress</i>	-	14,241	7,564	-	6,677
Staffroom Fire Smoke	<i>in progress</i>	-	13,185	13,905	-	(720)
Totals		114,491	385,676	658,384	100,000	(58,217)

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,730	3,820
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	563,362	453,356
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	568,092	457,176
Total full-time equivalent personnel	5.10	4.10

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
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	2019 FTE Number	2018 FTE Number
110 - 120	-	-
100 - 110	3	-
	3.00	0.00

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:

	2019 Actual \$0	2018 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 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has no capital commitments.

(Capital commitments at 31 December 2018: nil.)

(b) Operating Commitments

As at 31 December 2019 the Board has no operating commitments

(Operating commitments at 31 December 2018: 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	340,280	295,952	198,817
Receivables	214,812	210,500	212,069
Investments - Term Deposits	270,000	200,000	243,493
Total Loans and Receivables	825,092	706,452	654,379

Financial liabilities measured at amortised cost

Payables	229,062	190,500	226,202
Finance Leases	97,997	95,000	118,954
Total Financial Liabilities Measured at Amortised Cost	327,059	285,500	345,156

26. Events After Balance Date

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.

27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

Independent Auditor's Report

To the readers of Kauriland School's Financial statements For the year ended 31 December 2019

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 2019, 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 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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, we draw attention to the disclosures in note 26 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information 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 (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 Kaurilands School.



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

2019 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 2019:	<ul style="list-style-type: none"> - 70% of our children are at or above expectation in Writing compared to 83% in Reading. We aim to increase our Writing achievement data overall by 5% to close the gap on our Reading data. - We would like to close the gap between the number of boys (61%) achieving at or above in Writing and the number of girls (78%) achieving at or above in Writing. - We would like to close the gap between Māori children Writing achievement and all students. 62% of our Māori students are achieving at or above expectation compared to 70% of all students. - We would like to significantly increase the number of children achieving above expectation in Writing. 27 children across our school at the end of 2018 were Writing above expectation. Only 2 children are Writing above expectation at the beginning of Year 3.

2019 Student Achievement - Analysis of Variance (AOV)

<p>Baseline data: Analysis of school-wide data in February 2019 (End of 2018 data) identified that:</p>	<p>70% of our children are Writing at or above expectation in Writing. This means 30% are Writing below expectation.</p> <ul style="list-style-type: none"> - 62 % of our Māori students are at or above expectation in Writing. - 38% (53) of our children in Year 3 are writing below expectation. Only 2 children in Year 3 are currently writing above expectation. - 34% (42) of our current Year 4 children are writing below expectation. - 25% (30) of our current Year 5 children are writing below expectation. - 30% (31) of our current Year 6 children are writing below expectation. - 28 Year 6, 22 Year 5, 36 Year 4 and 47 Year 3 (2019 year groups) children have not made any progress in Writing since the beginning of 2018 or before. - 21 children across our school are Writing above expectation.
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2019 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>- During 2019 all teachers worked with Jane Van Der Zeyden from Tools 4 Teachers on a PLD project. We completed 75 of our 150 allocated project hours. Teachers were upskilled in delivering an effective writing programme and administering effective formative assessment in Writing. Changes made to practice:</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. - As part of this PD all teams undertook an Inquiry into effective practise of Writing. Here teachers identified needs and implemented new strategies taught through PLD to target these needs. - As part of this PLD we examined our Writing motivations that we use to hook children into Writing and support those who struggle with generating ideas. Writing motivations moved away from weekend recounts and picture motivations to experiences and hooks that are relatable and exciting for children. - We implemented E-astle Writing assessment and worked with Jane to build a deeper understanding of curriculum levels in Writing. - One of our ICoL Inquiries and strategic initiatives this year was around implementing robust moderation practices across our school ensuring that consistent and accurate levelling occurs. As a result of this, we implemented E-astle Writing assessment as a tool to identify gaps and worked with Jane to plan using this data to target these gaps. 	<ul style="list-style-type: none"> - 75% of all children at the end of 2019 are Writing at or above expectation. We made a 5% improvement here in our data which is what we were striving to achieve. - 78% of children who started at Kaurilands as a 5 year old are Writing at or above expectation. - 65% of male students at the end of 2019 are at or above expectation in Writing compared to 83% of females. The gap between male and female continues to be a common theme. - 62 children were Writing above expectation at the end of 2019 compared to only 21 at the end of 2018. - 68% of Māori students at the end of 2019 are at or above expectation in Writing. The percentage of children achieving at or above has increased by 6% however we did not meet our target as the overall percentage of at or above does not align with whole school data. 	<p>Taking part in school wide Writing PD with Jane Van Der Zeyden has seen positive results. Writing programmes are more targeted and engaging for our children. We have made some significant changes across our school that has impacted on and improved our Writing data:</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-astle writing data. - PLD on the Literacy Learning Progressions and Curriculum Levels supporting teachers to make informed and accurate Curriculum OTJs. - Whole staff Writing moderation ensuring accurate and consistent data. - One one one and team Mentoring and coaching sessions with Jane improving individual practice. <p>We have met our target of increasing the number of children Writing above expectation moving from only 21 at the end of 2018 to 62 at the end of 2019. At the end of 2018 only 2 children in Year 3 were writing above expectation and now 11 have been identified. Building a better understanding of the curriculum levels and having higher expectations have resulted in this data increase.</p>	<p>Continue to work with Jane Van Der Zeyden and complete the remaining 75 hours of our PLD project.</p> <ul style="list-style-type: none"> - Work with Jane to develop a school wide spelling programme that builds on skills each year and that is not stand alone and integrates well with Reading and Writing. - Work with Jane to improve Boys Writing and decrease the large gender gap. - Continue to look at LLP and develop effective moderation practices to ensure accurate leveling is taking place. - E-Astle Writing assessment to take place in Term 1 and 3 to inform teachers of next steps. Teachers use assessment data to create workshops to target needs. <p>SLT to Inquire into how we can use Learning Progression Framework and or PACT as a tool to assist with making accurate OTJs.</p> <p>ICoL working alongside Curriculum Leaders to investigate best practice in Literacy.</p> <p>Implement wellbeing initiatives that build resilience and reflect on how this impacts learning.</p> <p>Use Learning Support Coordinator and RTLB to support children with using the Google Read and Write Tool to ensure children know how to use this tool appropriately to support with learning.</p> <p>Students are using our Kaurilands Maths, Reading and Writing progressions to identify where they are at and set goals for their learning.</p>

2019 Student Achievement - Analysis of Variance (AOV)

<ul style="list-style-type: none"> - Participated in Team Approach to Language Learning Project (TALL) which includes strengthening school systems, teaching practices and engagement with families of English language Learners (ELL). - Teachers continued to implement strategies taught through ELL PD. - One of the strategic goals in 2020 was around building resilience and wellbeing. One of our ICoL Leaders inquired into how these affect learning and how we can boost resilience. - We continued to work with Kōtuitui, our Community of Learning to improve our understanding of the curriculum levels and create progressions - Implemented Google Read and Write for all Year 4 - 6 children. Google Read and Write removes the need for the use of fine motor skills, spelling and reading. - SLT supported all Year levels during Writing time, taking small groups, allowing for teachers to be working with smaller numbers. This allowed for targeted teaching and more time for targeted feedback and feed forward. 	<ul style="list-style-type: none"> - Our Asian data aligns with whole school data with 75% of all students Writing at or above expectation. - We did not get the opportunity to roll out the actions that resulted from our well being inquiry. We look forward to implementing well being programmes in 2020 and looking closely at the effects on student learning. - Learning Progressions were created and rolled out that aligned with ur local schools. 	<p>By making Writing groups smaller across the school using SLT as an addition during Writing time, meant for more targeted practice and more time for feedback and feed forward.</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 a true reflection of what they can do is achieved.</p>
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2019 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 2019:	<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 77% of our Maori students achieving at or above expectation compared to 83% 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 80% of boys are reading at or above expectation compared to 85% of girls.
Baseline Data: Analysis of school-wide data in February 2019 (End of 2018 data) identified that:	<ul style="list-style-type: none"> - 83% of our children are Reading at or above the expected level in Reading. - 77% of our Māori children are Reading at or above expectation. - 80% of boys compared to 85% of girls are reading at or above expectation.

2019 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)
<ul style="list-style-type: none"> - Develop a shared understanding of progress through curriculum levels by creating and implementing Reading progressions. - Implement robust moderation practises across our school ensuring consistent and accurate levelling occurs. Teams used the Literacy Learning Progressions to support making OTJs and met regularly to moderate OTJs. - Participate in Team Approach to Language Learning Project (TALL) which includes strengthening school systems, teaching practices and engagement with families of English Language Learners (ELL) - We are working with our Community of Learning (Kōtuitui) to improve our understanding of the curriculum levels. - More emphasis at team meetings on discussing Priority Learners and reflecting on support programmes to ensure progress. 	<ul style="list-style-type: none"> - 82% of all children are Reading at or above the expected level in Reading at the end of 2019. This is in line with the end of 2018 data. - 85% of all children who started at Kaurilands as a 5 year old are Reading at or above expectation. - 86% of girls are Reading at or above expectation compared to 79 % of boys. - Maori students reading results (75% at or above) are lower compared to whole school data (82%). The gap between Maori achievement and whole school achievement remains the same as the end of 2018. - Our Reading progressions were created and aligned to our local schools. (To be rolled out in Term 1 2020) 	<p>The gap between boys and girls achievement in Reading remains the same, with girls achieving higher. Similarly the gap between boys and girls achievement in Writing remains the same, with girls achieving higher.</p> <p>Progress is being made by all children who have been identified as being below expectation</p> <ul style="list-style-type: none"> - All children in Year 2 who have been identified as below expectation in Reading have progressed through at least 5 reading levels. - In Year 3 and 4 all have moved at least 3 reading levels. - In Year 5 of the 20 children that are below expectation in reading, 4 students are new to school, 10 have made one years progress. 7 children who at the end of 2018 were below are now at expectation. - In Year 6 of the 22 children Reading below expectation, 2 are new to our school, 18 have made at least 1 years progress and 5 students 	<p>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 take part in PD with Rose and Robyn (RTLits). Teachers learn how to use running records as a formative tool and to inform practice. - Rose and Robyn will mentor and coach our teachers on taking effective Guided Reading sessions. <p>Rewrite our Reading expectations pages as part of our Curriculum Handbook to ensure all teachers implement effective Reading programmes.</p> <p>SLT to Inquire into how we can use Learning Progression Framework and or PAcT as a tool to assist with making accurate OTJs.</p> <p>ICoL working alongside Curriculum Leaders to investigate best practice in Literacy.</p> <p>Students are using our Kaurilands Maths, Reading and Writing progressions to identify where they are at and set goals for their learning.</p>

2019 Student Achievement - Analysis of Variance (AOV)

<p>Team Leaders to meet with AP once a fortnight to discuss the progress made.</p> <ul style="list-style-type: none"> - Small withdrawal groups in Reading across all year levels taken by SLT. 	<p>have moved from below expectation to at expectation.</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. We also switch from using PM reading assessment to Probe at Level 21. Children often find this move a challenge as the Probe test is based on a passage and has no picture clues like PM readers.</p> <p>Children new to our school have contributed to our numbers of children reading below expectation.</p> <p>We did not meet our target of aligning our Māori achievement with whole school achievement in Reading. The gap remains the same. 7 children identified as Reading below expectation in our Māori Reading data are new to our school this year.</p>	
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2019 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 2019:	<ul style="list-style-type: none"> - <i>We would like to see a 10% gain of our female students from below expectation to at or above expectation across our school by the end of this year (2019). This would align our female and male data.</i> - <i>We would like to close the gap between our Māori children and whole school Maths Data. Currently 64% of our Māori children are achieving at or above expectation compared to 77% of all children.</i> - <i>We would like to see an increase of children at the end of Year 6 at or above expectation.</i>
Baseline data: Analysis of school-wide data in February 2019 (End of 2018 data) identified that:	<ul style="list-style-type: none"> - 77% (547) of our children are at or above expectation in Maths. - 64% of our Māori children are at or above expectation in Maths. - 71% of girls compared to 82% of boys are at or above expectation in Maths. - 68% of our Year 6 children are at or above expectation in Maths.

2019 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)
<ul style="list-style-type: none"> - Begin ALIM (Accelerated Learning in Mathematics) contract through MOE- Maths team lead Inquiry targeting children just below expected levels and accelerate them to catch up to their peers. ALIM was rolled out across our school and one teacher in each year level was taking an ALIM group in Terms 3 and 4. - Reinstated a Junior and Senior Maths Curriculum Leader to support classroom teachers to develop programmes that meet needs. - 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 direct report meetings to discuss the progress made. - Early contact was made with whānau of identified students and strategies on how they can support their children at home and what supports were provided at school were shared. 	<ul style="list-style-type: none"> - 77% of our children are at or above expectation in Maths. - 79% of all children who started at Kaurilands as a 5 year old are achieving at or above in Maths. - 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. - 83% of Boys compared to 71% of girls are at or above expectation in Maths. This continues to highlight a discrepancy between boys and girls Maths. - End of our 2019 data shows the Māori students results (66%) are quite below whole school Maths results (77%). - 67% of children at the end of Year 6 were at or above in Maths. 70% of the children who started here at Kaurilands as a 5 year old were at or above expectation. 	<ul style="list-style-type: none"> - Our end of 2019 data in Maths aligns with our end of 2018 data. - 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. - 6 children identified in our Māori 'below' data were new to our school this year. - 2 students who are included in the Year 6 below expectation figures were new to our school this year. - Of the 34 children at the end of Year 6 who were below expectation, 24 have made a year's progress (moving from curriculum level early 3 to Curriculum Level At 3). 4 have moved from below expectation to at expectation. 	<ul style="list-style-type: none"> - Continue to grow the expertise of all teachers in the ALIM programme. Take part in 2nd year of ALIM programme working alongside a Mentor. Develop skills with teaching problem solving. - ICoL working alongside Curriculum Leaders to investigate best practice in Maths. - Implement wellbeing initiatives that build resilience and reflect on how this impacts learning. - Students are using our Kaurilands Maths, Reading and Writing progressions to identify where they are at and set goals for their learning. - SLT to Inquire into how we can use Learning Progression Framework and or PACT as a tool to assist with making accurate OTJs.

2019 Student Achievement - Analysis of Variance (AOV)

- Small group COSDMIBRC support.			
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24 January 2020

To whom it may concern:

Kiwi Sport Operations Grant

During the year ended 31 December 2019 the school received \$10,275.45

This was spent in the following manner:

Interschool sports days
PE equipment
Travel costs
Reliever costs

Yours faithfully

Gillian Howard
Executive Officer

109 Atkinson Rd
Titirangi
AUCKLAND 0604
Ph: (09) 817-5645 ext 3
gillianh@kaurilands.school.nz