

# TE KAO SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 1

**Principal:** Hemi Takawe

**School Address:** 6603 Far North Road, TE KAO

**School Postal Address:** RD 4, KAITAIA, 0484

**School Phone:** 09 409 7813

**School Email:** office@tekao.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Whare Christie	Chairperson	Elected	Jun 2019
Te Werita James Takawe	Principal	ex Officio	
Heta Conrad	Parent Rep	Elected	Jun 2019
Dave Ratu	Parent Rep	Elected	Jun 2019
Cath Conrad	Parent Rep	Co-opted	Jun 2019
Bernadine Kapa	Staff Rep	Elected	Jun 2019

**Accountant / Service Provider:** Education Services Ltd

# TE KAO SCHOOL

Annual Report - For the year ended 31 December 2018

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# Te Kao School

## Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

WHAREPAORO CHRISIE  
Full Name of Board Chairperson

Te Wenita Takame  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

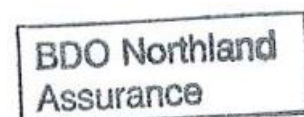
31.05.19  
Date: 31 May 2019

31/05/19  
Date: 31 May 2019

**Te Kao School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	449,485	402,215	445,333
Locally Raised Funds	3	74,096	43,300	52,192
Interest Earned		5,273	4,930	6,486
Gain on Sale of Property, Plant and Equipment		34,007	-	-
		<u>562,861</u>	<u>450,445</u>	<u>504,011</u>
<b>Expenses</b>				
Locally Raised Funds	3	44,831	16,964	23,713
Learning Resources	4	226,839	216,151	271,388
Administration	5	52,874	50,240	48,320
Finance Costs		1,308	1,255	3,518
Property	6	98,488	116,920	164,969
Depreciation	7	42,074	37,720	39,964
Loss on Uncollectable Accounts Receivable		-	-	319
Transport		3,332	4,600	2,624
		<u>469,746</u>	<u>443,850</u>	<u>554,815</u>
<b>Net Surplus / (Deficit)</b>		93,115	6,595	(50,804)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>93,115</u></u>	<u><u>6,595</u></u>	<u><u>(50,804)</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

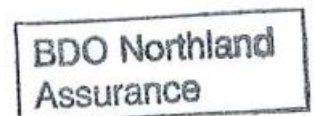


**Te Kao School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	335,002	324,708	384,891
Total comprehensive revenue and expense for the year	93,115	6,595	(50,804)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	1,967	-	915
<b>Equity at 31 December</b>	430,084	331,303	335,002
Retained Earnings	430,084	331,303	335,002
<b>Equity at 31 December</b>	430,084	331,303	335,002

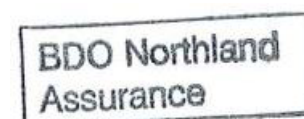
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



**Te Kao School**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	77,205	21,163	(1,215)
Accounts Receivable	9	20,758	15,409	19,952
GST Receivable		2,404	10,004	3,861
Prepayments		101	1,150	7,808
Inventories	10	1,774	185	7,145
Investments	11	123,364	172,635	178,204
Funds owed for Capital Works Projects	17	785	-	-
		<u>226,391</u>	<u>220,546</u>	<u>215,755</u>
<b>Current Liabilities</b>				
Accounts Payable	13	31,748	55,842	30,732
Provision for Cyclical Maintenance	14	-	22,485	22,683
Painting Contract Liability - Current Portion	15	7,553	11,125	12,588
Finance Lease Liability - Current Portion	16	649	30,016	41,110
Funds held for Capital Works Projects	17	-	-	4,107
		<u>39,950</u>	<u>119,468</u>	<u>111,220</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>186,441</b>	<b>101,078</b>	<b>104,535</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	264,341	256,866	278,472
		<u>264,341</u>	<u>256,866</u>	<u>278,472</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	20,000	1,007	43,896
Painting Contract Liability	15	-	-	3,879
Finance Lease Liability	16	698	25,634	230
		<u>20,698</u>	<u>26,641</u>	<u>48,005</u>
<b>Net Assets</b>		<u><u>430,084</u></u>	<u><u>331,303</u></u>	<u><u>335,002</u></u>
<b>Equity</b>		<u><u>430,084</u></u>	<u><u>331,303</u></u>	<u><u>335,002</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

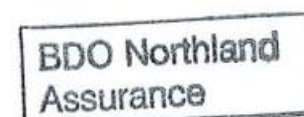


**Te Kao School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018 Budget	2017
	Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		190,469	177,321	143,074
Locally Raised Funds		74,096	43,300	52,511
Goods and Services Tax (net)		1,457	-	6,143
Payments to Employees		(80,902)	(82,322)	(120,282)
Payments to Suppliers		(126,546)	(114,735)	(102,418)
Interest Paid		(1,308)	(1,255)	(3,518)
Interest Received		6,103	4,930	6,220
Net cash from / (to) the Operating Activities		63,369	27,239	(18,270)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(26,630)	(18,000)	(5,073)
Proceeds from Sale of Investments		60,000	-	-
Net cash from / (to) the Investing Activities		33,370	(18,000)	(5,073)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,967	-	915
Finance Lease Payments		(6,480)	(8,290)	(7,567)
Painting contract payments		(8,914)	(12,588)	(8,914)
Funds Held for Capital Works Projects		(4,892)	-	4,892
Net cash from Financing Activities		(18,319)	(20,878)	(10,674)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>78,420</b>	<b>(11,639)</b>	<b>(34,017)</b>
Cash and cash equivalents at the beginning of the year	8	(1,215)	32,802	32,802
<b>Cash and cash equivalents at the end of the year</b>	8	<b>77,205</b>	<b>21,163</b>	<b>(1,215)</b>

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



# Te Kao School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Kao 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 2018 to 31 December 2018 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".

###### **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.

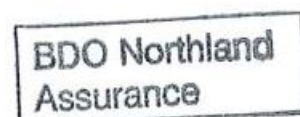
###### **Specific Accounting Policies**

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 12.

#### **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 operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### *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**

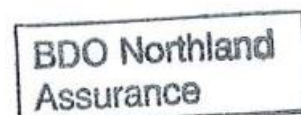
Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### **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**

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

**i) Inventories**

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

**j) Investments**

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

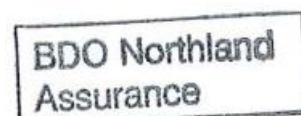
**k) Property, Plant and Equipment**

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 \$500 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings	5-40 years
Furniture and Equipment	5-18 years
Information and Communication	4 years
Motor Vehicles	5 years
Leased Assets	3 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

#### **l) Intangible Assets**

##### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

#### **m) 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.

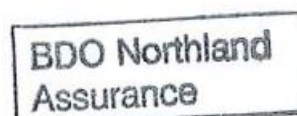
##### *Non cash generating assets*

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.



#### **n) 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

##### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

#### **p) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **q) 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 and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

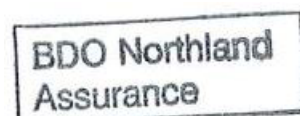
The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities 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).

#### **t) 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.

**u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

**v) 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.

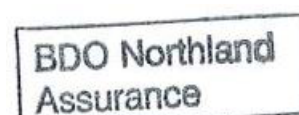
Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	173,620	164,321	160,970
Teachers' salaries grants	195,306	181,353	203,968
Use of Land and Buildings grants	67,997	43,541	65,741
Resource teachers learning and behaviour grants	720	-	-
Other MoE Grants	11,842	13,000	14,654
	<b>449,485</b>	<b>402,215</b>	<b>445,333</b>

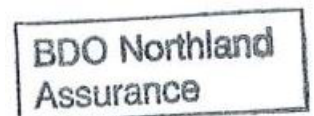
## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	13,016	5,600	7,681
Bequests & Grants	10,597	-	8,371
Activities	10,905	10,300	5,921
Trading	4,632	1,400	1,068
Fundraising	13,016	5,000	8,026
Other Revenue	21,930	21,000	21,125
	<b>74,096</b>	<b>43,300</b>	<b>52,192</b>
<b>Expenses</b>			
Activities	22,086	5,500	13,817
Trading	10,650	3,400	431
Fundraising costs	335	-	1,900
Other Expenses	11,760	8,064	7,565
	<b>44,831</b>	<b>16,964</b>	<b>23,713</b>
<i>Surplus for the year Locally raised funds</i>	<b>29,265</b>	<b>26,336</b>	<b>28,479</b>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	4,495	6,550	7,245
Library resources	-	500	-
Employee benefits - salaries	218,371	205,401	263,592
Staff development	3,221	3,700	477
R&m & Purchases <\$500	752	-	74
	<b>226,839</b>	<b>216,151</b>	<b>271,388</b>



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,830	3,575	3,575
Board of Trustees Fees	2,975	-	-
Board of Trustees Expenses	3,814	7,870	7,351
Communication	1,490	1,600	1,478
Consumables	2,533	2,830	3,252
Operating Lease	948	648	973
Other	6,248	4,777	2,621
Employee Benefits - Salaries	24,797	24,500	24,292
Insurance	365	-	338
Service Providers, Contractors and Consultancy	5,874	4,440	4,440
	<u>52,874</u>	<u>50,240</u>	<u>48,320</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,042	2,700	2,054
Cyclical Maintenance Expense	(46,579)	6,631	32,539
Grounds	8,686	3,000	6,847
Heat, Light and Water	12,097	13,000	13,188
Repairs and Maintenance	8,452	5,200	5,834
Use of Land and Buildings	67,997	43,541	65,741
Employee Benefits - Salaries	26,575	33,774	29,592
Consultancy And Contract Services	19,218	9,074	9,174
	<u>98,488</u>	<u>116,920</u>	<u>164,969</u>

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

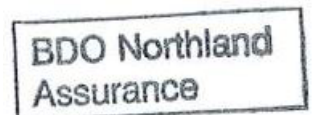
## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	5,600	5,286	5,600
Building Improvements	3,022	2,851	3,021
Furniture and Equipment	12,814	12,418	13,157
Information and Communication Technology	4,875	1,696	1,797
Leased Assets	15,514	15,270	16,178
Library Resources	249	199	211
	<u>42,074</u>	<u>37,720</u>	<u>39,964</u>

## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Main Bank Account	76,439	20,807	(1,172)
ASB 01 Account	766	356	(43)
Cash equivalents for Cash Flow Statement	<u>77,205</u>	<u>21,163</u>	<u>(1,215)</u>

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



## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	179	849	530
Receivables from the Ministry of Education	7,319	-	5,401
Interest Receivable	1,494	2,058	2,324
Teacher Salaries Grant Receivable	11,766	12,502	11,697
	<u>20,758</u>	<u>15,409</u>	<u>19,952</u>
Receivables from Exchange Transactions	1,673	2,907	2,854
Receivables from Non-Exchange Transactions	19,085	12,502	17,098
	<u>20,758</u>	<u>15,409</u>	<u>19,952</u>

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery Sales	154	185	158
Uniform Sales	1,620	-	6,987
	<u>1,774</u>	<u>185</u>	<u>7,145</u>

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	123,364	172,635	178,204

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## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	150,265	-	-	-	(5,600)	144,665
Building Improvements	69,188	-	-	-	(3,022)	66,166
Furniture and Equipment	40,393	9,855	-	-	(12,814)	37,434
Information and Communication Tech	2,299	16,453	-	-	(4,875)	13,877
Leased Assets	15,484	1,313	-	-	(15,514)	1,284
Library Resources	843	322	-	-	(249)	915
<b>Balance at 31 December 2018</b>	<b>278,472</b>	<b>27,943</b>	<b>-</b>	<b>-</b>	<b>(42,074)</b>	<b>264,341</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	224,000	(79,335)	144,665
Building Improvements	106,584	(40,418)	66,166
Furniture and Equipment	201,902	(164,468)	37,434
Information and Communication	40,580	(26,703)	13,877
Leased Assets	3,782	(2,498)	1,284
Library Resources	35,690	(34,775)	915
<b>Balance at 31 December 2018</b>	<b>612,538</b>	<b>(348,197)</b>	<b>264,341</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	155,865	-	-	-	(5,600)	150,265
Building Improvements	72,209	-	-	-	(3,021)	69,187
Furniture and Equipment	48,477	5,073	-	-	(13,157)	40,393
Information and Communication Tech	4,096	-	-	-	(1,797)	2,299
Leased Assets	31,662	-	-	-	(16,178)	15,484
Library Resources	1,055	-	-	-	(211)	844
<b>Balance at 31 December 2017</b>	<b>313,364</b>	<b>5,073</b>	<b>-</b>	<b>-</b>	<b>(39,964)</b>	<b>278,472</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	224,000	(73,735)	150,265
Building Improvements	106,583	(37,396)	69,187
Furniture and Equipment	192,047	(151,654)	40,393
Information and Communication	24,128	(21,829)	2,299
Leased Assets	48,584	(33,100)	15,484
Library Resources	35,369	(34,525)	844
<b>Balance at 31 December 2017</b>	<b>630,711</b>	<b>(352,239)</b>	<b>278,472</b>

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### 13. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	11,372	2,888	11,535
Accruals	3,830	4,054	3,575
Banking staffing overuse	-	31,102	-
Employee Entitlements - salaries	11,766	12,502	11,697
Employee Entitlements - leave accrual	4,780	5,296	3,925
	<u>31,748</u>	<u>55,842</u>	<u>30,732</u>
Payables for Exchange Transactions	31,748	24,740	30,732
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	31,102	-
	<u>31,748</u>	<u>55,842</u>	<u>30,732</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	66,579	16,861	34,040
Increase/(decrease) to the Provision During the Year	(46,579)	6,631	32,539
Provision at the End of the Year	<u>20,000</u>	<u>23,492</u>	<u>66,579</u>
Cyclical Maintenance - Current	-	22,485	22,683
Cyclical Maintenance - Term	20,000	1,007	43,896
	<u>20,000</u>	<u>23,492</u>	<u>66,579</u>

### 15. Painting Contract Liability

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	7,553	11,125	12,588
Non Current Liability	-	-	3,879
	<u>7,553</u>	<u>11,125</u>	<u>16,467</u>

In 2006 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a 14 year period. The programme provides for two exterior repaints of the Ministry owned buildings in 2006 and 2012, with regular maintenance in subsequent years. The agreement has an annual commitment of \$16,897. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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## 16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	649	30,016	42,298
Later than One Year and no Later than Five Years	698	25,634	230
	<u>1,347</u>	<u>55,650</u>	<u>42,528</u>

## 17. Funds Owed (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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Library Carpet	<i>in progress</i>	785	-	-	-	785
Sewerage System	<i>completed</i>	(4,892)	1,226	6,118	-	-
Totals		<u>(4,107)</u>	<u>1,226</u>	<u>6,118</u>	<u>-</u>	<u>785</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

785

785

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Library Carpet	<i>in progress</i>	785	-	-	-	785
Sewerage System	<i>in progress</i>	-	29,030	24,138	-	(4,892)
Totals		<u>785</u>	<u>29,030</u>	<u>24,138</u>	<u>-</u>	<u>(4,107)</u>

## 18. 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.

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## 19. Remuneration

### Key management personnel compensation

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

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,975	-
Full-time equivalent members	0.04	0.06
<i>Leadership Team</i>		
Remuneration	107,749	103,942
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>110,724</u>	<u>103,942</u>
Total full-time equivalent personnel	<u>1.04</u>	<u>1.06</u>

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:

	<b>2018 Actual \$000</b>	<b>2017 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

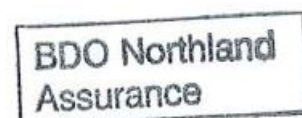
<b>Remuneration \$000</b>	<b>2018 FTE Number</b>	<b>2017 FTE Number</b>
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

## 20. Compensation and Other Benefits Upon Leaving

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

	<b>2018 Actual</b>	<b>2017 Actual</b>
Total	-	-
Number of People	-	-



## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	140
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>140</u>

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2018 Actual \$	2017 Actual \$
No later than One Year	3,674	3,674
Later than One Year and No Later than Five Years	-	3,674
Later than Five Years	-	-
	<u>3,674</u>	<u>7,348</u>

## 23. 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.

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## 24. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	77,205	21,163	(1,215)
Receivables	20,758	15,409	19,952
Investments - Term Deposits	123,364	172,635	178,204
Total Loans and Receivables	<u>221,327</u>	<u>209,207</u>	<u>196,941</u>

### Financial liabilities measured at amortised cost

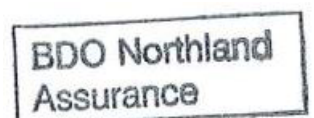
Payables	31,748	55,842	30,732
Borrowings - Loans	-	-	-
Finance Leases	1,347	55,650	41,340
Painting Contract Liability	7,553	11,125	16,467
Total Financial Liabilities Measured at Amortised Cost	<u>40,648</u>	<u>122,617</u>	<u>88,539</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE KAO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Te Kao School (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of, 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 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 31<sup>st</sup> May 2019. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board of Trustees for the financial statements

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

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

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

#### Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 1 and 21 to 28, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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



✓ Angela Edwards  
BDO Northland  
On behalf of the Auditor-General  
Auckland, New Zealand



Te Kura o Te Kao

Kia

Mārama

**Analysis of Variance**

Te Kura o Te Kao

2018 TARGETS	By the end of 2018, ākonga years 1 – 8			
	<p>TE TAPAPA / TE MAHINGA Tuhituhi Ka eke ngā tamariki tau 1-7 ki te 85% ki te taumata o Manawa ora, Manawa toa, mō te tau 2018.</p> <p>TE WHAREKURA Y8 Writing That 90% of all tamariki in year 8 we be achieving at or above by the end of 2018.</p>	<p>TE TAPAPA / TE MAHINGA Pānui Ka eke ngā tamariki tau 1-7 ki te 85% ki te taumata o Manawa ora, Manawa toa, mō te tau 2018.</p> <p>TE WHAREKURA Y8 Reading That 90% of all tamariki in year 8 we be achieving at or above by the end of 2018.</p>	<p>TE TAPAPA / TE MAHINGA Pāngarau Ka eke ngā tamariki tau 1-7 ki te 90% ki te taumata o Manawa ora, Manawa toa, mō te tau 2018.</p> <p>TE WHAREKURA Y8 Maths That 90% of all tamariki in year 8 we be achieving at or above by the end of 2018.</p>	<p>TE TAPAPA / TE MAHINGA Reo-a-waha Ka eke ngā tamariki tau 1-7 ki te 75% ki te taumata o Manawa ora, Manawa toa, mō te tau 2018 .</p>

Specific Action to Achieve our Target	By whom By when	Indicators of progress and success	2018 Analysis of Variance 2019 Future Action
Ākonga receive constructive feedback and feed forward for their work that results from quality classroom practice and Kāhui Kaiako professional support.	All kaiako All year	Kaiako provide experiences that result in each ākonga enjoying shift, progress, and achievement to the next or higher level.	All ākonga were given individual time to se[pend with Kaiako around their learning needs and targeted areas of learning.
Classrooms are safe and inviting learning spaces that reflect student skill, knowledge, and inquiry	All kaiako All year	Resources and references support student learning and their work is well displayed	Tamariki resources were sourced to support programmes and ākonga mahi was displayed across akomanga.
Ākonga actively engage in a range of stimulating, kōrero mai, kōrero atu learning experiences	All kaiako All year	Ākonga maintain te reo Māori as the principal language of learning and conversation at kura	All inclass programmes were delivered in Te Reo Maori to maori medium classes across the kura.

<p>Ākonga and Kaiako learn together to acquire and advance mathiko skills and knowledge to meet their needs and interests</p>	<p>All kaiako All year</p>	<p>Support to use Chrome books provides motivation for self-directed learning of high value.</p>	<p>With the implementation of the chromebooks to classes tamariki were able to use these as another tool to assist in their learning.</p>
<p>Kaiako meet the NAG 2<sup>A</sup> mandatory reporting requirements for students, parents and the Ministry</p>	<p>All kaiako Half/Full year</p>	<p>Students and parents receive and read details about progress and achievement.</p>	<p>Whanau and kura Kaiako engaged in conferences and hui around progress of their tamariki throughout the year.</p>
<p>Kaiako Reo Māori participate in targeted PLD that lifts Te Reo Matatini, Te Reo Kaute, marau-a-kura confidence and proficiency</p>	<p>Kaiako RM</p>	<p>Students gain competence, skill, knowledge from high quality reo Māori immersion learning</p>	<p>Kaiako Maori attend Ataarangi classes and exposed to kaupapa maori across the Tai Tokerau.</p>

## Analysis of Variance: Reo Matatini / Literacy Achievement

Purpose: To enable the board, students and whānau to evaluate student reo matatini / literacy progress and achievement results against the annual targets in the kura charter.

### FOCUS: Reo Matatini - kōrero, pānui, tuhituhi

STRATEGIC AIM: To lift student achievement by providing quality learning that expresses the Marau ā-Kura. This will entail Reo Matatini / Literacy achievement focus with priority for reo kōrero with PLD support for kaiako and support for ākonga at risk of not achieving.

#### ANNUAL AIMS:

1. Kaiako will design and articulate the Marau ā-Kura and programmes of learning for meeting the annual student achievement targets and to ensure each student experiences success
2. Kaiako will adhere to the kura Policy Framework and Procedures that ensure that planning, assessment, data analysis, and reporting requirements are met on time and on schedule
3. Tumuaki, working with kaiako, will provide bi-annual student achievement reports to students and their parents; and meet reporting requirements to the board and wider community.
4. Tumuaki will lead the implementation of Ākonga learning and voice to provide feedback and feed forward knowledge and learning to lift student achievement in literacy.

### DATA, Term 4 2016 ākonga tau 1 - 8

NW Kōrero	57.9% achieved ora/toa	31.6% Manawa āki	10.5% Manawa taki
NW Tuhituhi	84.2% achieved ora/toa	10.5% Manawa āki	9.3% Manawa taki
NW Pānui	94.7% achieved ora/toa	0% Manawa āki	5.3% Manawa taki
NS Reading	90% achieved at/above	10% Below	0% Well Below
NS Writing	89% achieved at/above	11% Below	0% Well Below

### COMPARATIVE DATA, Term 4 2017 ākonga tau 1 - 8

NW Kōrero	66.7% achieved ora/toa	29.6% Manawa āki	3.7% Manawa taki
NW Tuhituhi	85.2% achieved ora/toa	11.1% Manawa āki	3.7% Manawa taki
NW Pānui	80.8% achieved ora/toa	15.4% Manawa āki	3.8% Manawa taki
NS Reading	78% achieved at/above	22% Below	0% Well Below
NS Writing	89% achieved at/above	11% Below	0% Well Below

### ACTUAL DATA, Term 4 2018 ākonga tau 1 - 8

NW Kōrero	61% achieved ora/toa	39% Whai Manawa ora	
NW Tuhituhi	65% achieved ora/toa	35% Whai Manawa ora	
NW Pānui	79% achieved ora/toa	21% Whai Manawa ora	
NS Reading	88% achieved at/above	12% Working Towards	

#### ANALYSIS:

- Despite PLD and support for kaiako, reo matatini / literacy results for ākongā was below for (Tuhihi, Kōrero & Pānui) achievement target of 85%.
- Kaiako of ākongā tau 1 – 8 must revitalise programmes that incorporate, engage cooperatively in Kāhui to complete assessment goals, and strengthen and lift professional performance to meet the Paerewa.
- Tumuaki, working with kaiako, need to cooperate in setting new achievement target levels and understand the changes in teaching and classroom practice that must follow to meet those achievement challenges.
- Tumuaki continue to strengthen and embed support for ākongā identified as being at risk of not achieving.

Tumuaki to organise and manage the cycle of kaiako performance review (PR) to monitor, record, report shift and improvement in kaiako classroom practice.

## Analysis of Variance: Pāngarau Achievement

Purpose: To enable the board, students and whānau to evaluate student Pāngarau / numeracy progress and achievement results against the annual targets in the kura charter.

### FOCUS: Pāngarau

STRATEGIC AIM: To lift student achievement by providing quality learning that expresses the Marau ā-Kura. This will entail ngā whenu Pāngarau with PLD – Pāngarau for kaiako and support for ākongā.

### ANNUAL AIMS:

5. Kaiako will design and articulate the Marau ā-Kura and programmes of learning for meeting the annual student achievement targets and to ensure each student experiences success
6. Kaiako will adhere to the kura Policy Framework and Procedures that ensure that planning, assessment, data analysis, and reporting requirements are met on time and on schedule
7. Tumuaki, working with kaiako, will provide bi-annual student achievement reports to students and their parents; and meet reporting requirements to the board and wider community.
8. Tumuaki will lead the implementation of Ākongā learning and voice to provide feedback and feed forward knowledge and learning to lift student achievement in numeracy.

### DATA, Term 4 2016 ākongā tau 1 - 8

NW Pāngarau TRK	100% achieved ora/toa	0% Manawa āki	0% Manawa taki
NS Maths	90% achieved at/above	10% Below	0% Well Below

### COMPARATIVE DATA, Term 4 2017 ākongā tau 1 - 8

NW Pāngarau TRK	92.6% achieved ora/toa	3.7% Manawa āki	3.7% Manawa taki
NS Maths	78% achieved at/above	22% Below	0% Well Below

**ACTUAL DATA, Term 4 2018 ākonga tau 1 - 8**

NW Pāngarau TRK	75% achieved ora/toa	25% Whai Manawa ora	
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<p>ANALYSIS:</p> <ul style="list-style-type: none"> <li>• Our Pāngarau achievement was 75% with an annual target of 85% for Te Reo Kaute. Kaiako of ākonga tau 1 – 8 must follow up on Te Reo Kaute and revisit other whenu and strengthen programmes and engage cooperatively in Kōhui to complete assessment goals and strengthen and lift akonga in the other strands.</li> <li>• Kaiako will continue to strengthen programs to extend and build capability of students at all levels.</li> <li>• Maths / Pāngarau resources will be sourced to help consolidate new strategies with related focuses in Maths/ Pāngarau areas.</li> <li>• PLD will reflect targeted needs for Kaiako with Ana Pipi.</li> <li>• A continuation on review with student progress with a major focus on number strategy and knowledge.</li> <li>• Tumuaki, working with kaiako, need to cooperate in setting new achievement target levels and understand the changes in teaching and classroom practice that must follow to meet those achievement challenges within Pāngarau.</li> <li>• Tumuaki continue to strengthen and embed support for ākonga identified as being at risk of not achieving in Pāngarau.</li> </ul>
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**TARGETS: By the end of 2018, ākonga Te Tapapa, Te Mahinga will achieve:**

1. 85% or more reo matatini targets for tuhituhi, pānui [as collaboratively decided by tumuaki and kaiako]
2. 90% or more reo kaute/pāngarau targets for tau-taurangi, ine-āhuahanga, tauanga-tūpono (NB, year 1 exempt from this whenu.
3. 75% or more reo matatini targets for kōrero [as collaboratively decided by tumuaki and kaiako]
4. 90% or more reo matatini targets for tuhituhi, pānui [as collaboratively decided by tumuaki and kaiako]
5. 90% or more reo reading/writing targets for number, measurement/geometry, Algebra & probability
6. 85 – 90% participation and engagement of all kaiako with PLD providers to achieve the PLD delivery plan.

2018 ACTION PLANS	2018 OUTCOMES	2018 REASON FOR VARIANCE	2018 SUCCESS INDICATORS
<p>Kaiako:</p> <ul style="list-style-type: none"> <li>i) Revitalise programmes that incorporate Te Marautanga o Aotearoa.</li> <li>ii) engage cooperatively in Kāhui to complete assessment goals</li> <li>iii) lift professional performance to meet the Paerewa and PA/PR cycles</li> <li>iv) engage with PLD providers to improve quality teaching</li> </ul>	<p>Tumuaki implement collaborative cycle of kaiako PR – monitor, record, report – to improve kaiako classroom practice.</p> <ul style="list-style-type: none"> <li>- planning of quality learning programmes</li> <li>- reflective evaluation and inquiry</li> <li>- kāhui engagement, shared roles, timely reporting</li> <li>- assessment on time and on schedule</li> </ul>	<p>All Kaiako and Tumuaki worked together to ensure program delivery and student progress were being shared and support with classroom delivery and pedagogy was observed. Staff at Kahui Kaiako have reflective evaluative times to share their program and classroom practice. This allowed staff to support each other with programs and in class pedagogy.</p>	<p>Tumuaki and kaiako cooperate to increase student learning, progress, and achievement</p> <p>Kaiako PR shows a lift in quality teaching and Kōpaki Ngaio</p> <p>Effective kōhui, cooperation between kaiako, and reporting to tumuaki</p> <p>Assessment plan is accurately achieved on time and on schedule</p>

	<ul style="list-style-type: none"> <li>- PLD engagement and PLD report as part of PR process</li> </ul>	<p>Supported by peers with Pāngarau knowledge and content.</p> <p>The assessment schedule would be referred to in the completion of set aromōtawai.</p>	<p>Kaiako engage in responsive and supportive PLD</p>
<p>Kōhui Kaiako:</p> <ul style="list-style-type: none"> <li>i) support collegial cooperation through shared, supported roles</li> <li>ii) report weekly to tumuaki</li> <li>iii) provide forum for planning, assessing, moderating, reporting student achievement</li> <li>iv) report observations</li> </ul>	<p>Kōhui Kaiako builds effective collegial communication and cooperation for</p> <ul style="list-style-type: none"> <li>- planning</li> <li>- preparation for assessments</li> <li>- analysis of student data</li> <li>- meeting the charter targets</li> <li>- meeting the kura calendar requirements</li> <li>- recording and reporting</li> <li>- contributing to kura</li> <li>- PLD engagement and PLD report as part of PR process</li> </ul>	<p>All Staff submit monthly reports to the Tumuaki and the BoT every month on Class progress.</p> <p>Whanau attend whanau hui and are well informed of teaching and learning. Whanau engage in school activities and any hosted kaupapa that is held by the kura.</p> <p>PLD is done collectively with outside PLD providers and internal support. All staff complete PLD report when completing any PLD with providers or internal PLD.</p>	<p>Tumuaki receives regular kōhui reports to gauge collegial cooperation</p> <p>Ākonga are satisfied with their quality learning programmes</p> <p>The board is confident that charter targets are progressing well</p> <p>Kaiako engage in PLD and contribute to kura innovations</p> <p>Parents are confident and have a presence in kura events and activities</p>



## Analysis of Variance: Kiwi Sport

Purpose: To enable the kura to purchase sporting equipment, attend and sporting events.

FOCUS: Hākinakina o Te Kura o Te Kao

STRATEGIC AIM: To lift student involvement in sporting activities and events.

ANNUAL AIMS:

1. To purchase sporting gear with kiwi sport funding
2. To help with attending local sporting activities

Analysis:

The funding was used to help purchase life jackets for school waka ama.

The funding received for kiwi sport was used to help send tamariki to attend sporting events in 2018 Ki o Rahi tournament in Taipa. Cross country competition in Pukenui and Swimming in Kaitaia.