

KORAUNUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2100
Principal:	David Lamont
School Address:	17 Kairimu Street, Stokes Valley, Lower Hutt 5019
School Postal Address:	17 Kairimu Street, Stokes Valley, Lower Hutt 5019
School Phone:	04 939 9707
School Email:	office@koraunui.school.nz

Members of the Board of Trustees

Name	Position	How Gained
Rachel De Lima Brinkley	Chairperson	Elected
David Lamont	Principal	ex Officio
Craig Press	Parent Rep	Elected
Shane Doherty	Parent Rep	Elected
Vera Xu	Parent Rep	Co-opted
Chris Miller	Parent Rep	Elected
Spencer Heiss	Parent Rep	Elected
Gillian McPeake	Staff Rep	Elected

Accountant / Service Provider: Education Services Ltd

KORAUNUI SCHOOL

Annual Report - For the year ended 31 December 2018

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Koraunui 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.

RACHEL BRINCKLEY

Full Name of Board Chairperson



Signature of Board Chairperson

David Peter Lament

Full Name of Principal



Signature of Principal

30.5.2019

Date:

30/05/2019

Date:

Koraunui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,514,538	2,556,207	2,520,535
Locally Raised Funds	3	331,075	197,000	438,758
Interest Earned		11,706	7,000	4,662
		2,857,319	2,760,207	2,963,955
Expenses				
Locally Raised Funds	3	301,232	156,800	278,778
Learning Resources	4	1,866,175	1,825,979	1,845,248
Administration	5	172,746	153,057	158,460
Finance Costs		1,222	-	907
Property	6	596,997	596,371	621,634
Depreciation	7	31,926	28,000	32,919
		2,970,298	2,760,207	2,937,946
Net Surplus / (Deficit)		(112,979)	-	26,009
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(112,979)	-	26,009

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

Koraunui School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	285,731	275,723	250,755
Total comprehensive revenue and expense for the year	(112,979)	-	26,009
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	8,967
Carried Forward	(200)	-	-
Equity at 31 December	172,552	275,723	285,731
Retained Earnings	172,552	275,723	285,731
Equity at 31 December	172,552	275,723	285,731

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

Koraunui School
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	41,765	338,084	75,021
Accounts Receivable	9	110,228	89,726	90,070
GST Receivable		-	2,866	-
Prepayments		8,203	6,685	2,725
Inventories	10	849	-	557
Investments	11	200,000	-	250,000
		361,045	437,361	418,373
Current Liabilities				
GST Payable		7,067	-	1,371
Accounts Payable	13	144,076	132,083	112,424
Revenue Received in Advance	14	21,602	2,500	14,347
Provision for Cyclical Maintenance	15	39,420	23,625	12,000
Finance Lease Liability - Current Portion	16	9,059	2,544	5,460
Funds held in Trust	17	-	41,515	2,493
Funds held for Capital Works Projects	18	16,471	-	21,478
		237,695	202,267	169,573
Working Capital Surplus/(Deficit)		123,350	235,094	248,800
Non-current Assets				
Property, Plant and Equipment	12	99,661	92,931	104,753
		99,661	92,931	104,753
Non-current Liabilities				
Provision for Cyclical Maintenance	15	40,140	47,300	61,100
Finance Lease Liability	16	10,319	5,002	6,722
		50,459	52,302	67,822
Net Assets		172,552	275,723	285,731
Equity		172,552	275,723	285,731

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

Koraunui School
Statement of Cash Flows
For the year ended 31 December 2018

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities				
Government Grants		694,086	676,825	669,219
Locally Raised Funds		333,423	23,000	449,162
Goods and Services Tax (net)		5,696	-	4,237
Payments to Employees		(566,255)	(484,260)	(577,583)
Payments to Suppliers		(506,010)	(149,676)	(483,488)
Cyclical Maintenance Payments in the year		(25,850)	(14,000)	(22,917)
Interest Paid		(1,222)	-	(907)
Interest Received		10,168	7,000	4,662
Net cash from / (to) the Operating Activities		(55,964)	58,889	42,385
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(11,748)	(22,000)	(9,797)
Purchase of Investments		-	-	(250,000)
Proceeds from Sale of Investments		50,000	-	-
Net cash from / (to) the Investing Activities		38,252	(22,000)	(259,797)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,967
Owners Contributions		(200)	-	-
Finance Lease Payments		(3,875)	-	(1,996)
Funds Administered on Behalf of Third Parties		(2,493)	-	(39,100)
Funds Held for Capital Works Projects		(8,976)	-	23,367
Net cash from Financing Activities		(15,544)	-	(8,762)
Net increase/(decrease) in cash and cash equivalents		(33,256)	36,889	(226,174)
Cash and cash equivalents at the beginning of the year	8	75,021	301,195	301,195
Cash and cash equivalents at the end of the year	8	41,765	338,084	75,021

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.

Koraunui School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Koraunui 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:

Leased assets are depreciated over the life of the lease.

I) 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. Its 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	466,722	493,345	499,125
Teachers' salaries grants	1,401,360	1,421,718	1,381,546
Use of Land and Buildings grants	411,244	457,664	467,050
Resource teachers learning and behaviour grants	3,261	-	-
Other MoE Grants	205,234	183,480	172,814
Other government grants	26,717	-	-
	2,514,538	2,556,207	2,520,535

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	1,897	5,000	6,299
Bequests & Grants	16,797	-	130,000
Activities	61,326	18,000	124,615
Trading	8,565	8,000	9,081
Fundraising	848	-	561
Kcc Before/after/holiday	139,151	166,000	168,202
Polyfest	102,491	-	-
	331,075	197,000	438,758
Expenses			
Activities	39,408	-	121,115
Trading	4,275	6,500	2,841
Fundraising costs	610	-	408
Kcc Before/after/holiday	148,207	150,300	154,414
Polyfest	108,732	-	-
	301,232	156,800	278,778
<i>Surplus for the year Locally raised funds</i>	29,843	40,200	159,980

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	15,400	26,108	18,534
Library resources	1,829	1,900	2,282
Employee benefits - salaries	1,788,387	1,738,021	1,775,240
Staff development	15,734	25,250	13,800
Information And Communication Technology	40,097	34,700	34,131
Prime Minister's Award	4,728	-	1,261
	1,866,175	1,825,979	1,845,248

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	10,861	5,350	430
Board of Trustees Fees	4,930	5,000	4,390
Board of Trustees Expenses	8,997	1,400	5,273
Communication	4,301	4,250	4,002
Consumables	5,093	8,450	9,153
Operating Lease	4,145	11,700	8,778
Other	10,439	12,750	9,993
Employee Benefits - Salaries	105,376	87,761	101,501
Insurance	6,604	5,696	4,740
Service Providers, Contractors and Consultancy	12,000	10,700	10,200
	172,746	153,057	158,460

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	8,700	7,700	8,113
Cyclical Maintenance Expense	32,310	13,000	12,592
Grounds	2,719	5,500	12,746
Heat, Light and Water	21,588	20,100	20,718
Rates	3,396	3,000	2,409
Repairs and Maintenance	25,062	10,500	15,244
Use of Land and Buildings	411,244	457,664	467,050
Security	2,269	2,000	2,376
Employee Benefits - Salaries	84,309	76,907	80,386
Consultancy And Contract Services	5,400	-	-
	596,997	596,371	621,634

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 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	4,399	5,311	6,244
Furniture and Equipment	8,753	7,720	9,076
Information and Communication Technology	6,692	8,491	9,983
Textbooks	3,698	3,145	3,698
Leased Assets	8,194	3,291	3,869
Library Resources	190	42	49
	31,926	28,000	32,919

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	650	-	650
ASB 12-3478-0015483-00	41,115	252,942	74,371
KPG 467-00	-	5,745	-
Westpac 211-00	-	76,992	-
Westpac 211-25	-	2,405	-
 Cash equivalents for Cash Flow Statement	 <hr/>	 <hr/>	 <hr/>
	41,765	338,084	75,021

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

Of the \$41,765 Cash and Cash Equivalents, \$16,471 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	9,360	3,325	4,145
Interest Receivable	1,538	-	-
Teacher Salaries Grant Receivable	99,330	86,401	85,925
 Receivables from Exchange Transactions	 <hr/>	 <hr/>	 <hr/>
Receivables from Non-Exchange Transactions	10,898	3,325	4,145
	99,330	86,401	85,925
 110,228	 <hr/>	 <hr/>	 <hr/>
	110,228	89,726	90,070

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	849	-	557
 849	 <hr/>	 <hr/>	 <hr/>
	849	-	557

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	-	250,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	42,224	-	-	-	(4,399)	37,825
Furniture and Equipment	25,767	8,018	-	-	(8,753)	25,033
Information and Communication Technol	19,724	2,572	-	-	(6,692)	15,605
Textbooks	4,413	-	-	-	(3,698)	716
Leased Assets	12,286	15,086	-	-	(8,194)	19,179
Library Resources	338	1,158	-	-	(190)	1,303
Balance at 31 December 2018	104,752	26,834	-	-	(31,926)	99,661

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	118,184	(80,359)	37,825
Furniture and Equipment	258,740	(233,707)	25,033
Information and Communication	127,503	(111,898)	15,605
Textbooks	28,444	(27,728)	716
Leased Assets	31,680	(12,501)	19,179
Library Resources	1,556	(253)	1,303
Balance at 31 December 2018	566,107	(466,446)	99,661

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	48,468	-	-	-	(6,244)	42,224
Furniture and Equipment	32,314	2,529	-	-	(9,076)	25,767
Information and Communication Technol	22,751	6,956	-	-	(9,983)	19,724
Textbooks	8,111	-	-	-	(3,698)	4,413
Leased Assets	7,711	8,444	-	-	(3,869)	12,286
Library Resources	76	312	-	-	(49)	339
Balance at 31 December 2017	119,431	18,241	-	-	(32,919)	104,753

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	118,184	(75,960)	42,224
Furniture and Equipment	250,722	(224,955)	25,767
Information and Communication	124,931	(105,207)	19,724
Textbooks	28,444	(24,031)	4,413
Leased Assets	16,594	(4,308)	12,286
Library Resources	397	(58)	339
Balance at 31 December 2017	539,272	(434,519)	104,753

13. Accounts Payable

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating creditors	21,763	28,360	14,777
Accruals	3,307	5,600	-
Employee Entitlements - salaries	99,330	86,401	85,925
Employee Entitlements - leave accrual	19,676	11,722	11,722
	<hr/>	<hr/>	<hr/>
	144,076	132,083	112,424
Payables for Exchange Transactions	144,076	132,083	112,424
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<hr/>	<hr/>	<hr/>
The carrying value of payables approximates their fair value.	144,076	132,083	112,424

14. Revenue Received in Advance

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Revenue Rec In Adv	-	2,500	33
Funds Held In Advance	21,602	-	14,314
	<hr/>	<hr/>	<hr/>
	21,602	2,500	14,347

15. Provision for Cyclical Maintenance

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	73,100	57,925	83,425
Increase to the Provision During the Year	32,310	13,000	12,592
Use of the Provision During the Year	(25,850)	-	(22,917)
 Provision at the End of the Year	 <hr/>	 <hr/>	 <hr/>
Cyclical Maintenance - Current	39,420	23,625	12,000
Cyclical Maintenance - Term	40,140	47,300	61,100
 <hr/>	 <hr/>	 <hr/>	 <hr/>
	79,560	70,925	73,100

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	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	9,059	2,544	5,460
Later than One Year and no Later than Five Years	10,319	5,002	6,722
 <hr/>	 <hr/>	 <hr/>	 <hr/>
	19,378	7,546	12,182

17. Funds held in Trust

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	41,515	2,493
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
 <hr/>	 <hr/>	 <hr/>	 <hr/>
	-	41,515	2,493

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Held (Owed) 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
		\$	\$	\$		\$
Preparation of 10YPP	<i>completed</i>	(5,400)	-	(5,400)	-	-
Boiler Blk 1	<i>completed</i>	1,092	-	1,092	-	-
Underground Heating Pipework	<i>in progress</i>	1,613	401	2,013	-	1
Electrical Switchboards	<i>completed</i>	5,750	-	5,750	-	-
Block 2	<i>completed</i>	18,423	47	18,470	-	-
New Fencing & Gates	<i>completed</i>	-	8,692	8,692	-	-
Special Need Modifications	<i>in progress</i>	-	16,470	-	-	16,470
Totals		21,478	25,610	30,617	-	16,471

Represented by:

Funds Held on Behalf of the Ministry of Education	16,471
Funds Due from the Ministry of Education	-
	16,471

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Resurface Decks	<i>completed</i>	7,479	698	8,177	-	-
Preparation of 10YPP	<i>in progress</i>	(5,400)	-	-	-	(5,400)
Boiler Blk 1	<i>in progress</i>	-	7,460	6,368	-	1,092
Underground Heating Pipework	<i>in progress</i>	-	26,213	24,600	-	1,613
Electrical Switchboards	<i>in progress</i>	-	5,750	-	-	5,750
Block 2	<i>in progress</i>	-	18,423	-	-	18,423
Totals		2,079	58,544	39,145	-	21,478

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,930	4,390
Full-time equivalent members	0.70	0.32
<i>Leadership Team</i>		
Remuneration	306,605	209,957
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	<u>311,535</u>	<u>214,347</u>
Total full-time equivalent personnel	<u>3.70</u>	<u>2.32</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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	14 - 15
Termination Benefits	-	-

Other Employees

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

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

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 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

22. 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.

23. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2018 (Operating commitments at 31 December 2017: 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:

Loans and receivables

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	41,765	338,084	75,021
Receivables	110,228	89,726	90,070
Investments - Term Deposits	200,000	-	250,000
 Total Loans and Receivables	 <hr/>	 <hr/>	 <hr/>
	351,993	427,810	415,091
 Financial liabilities measured at amortised cost	 <hr/>	 <hr/>	 <hr/>
Payables	144,076	132,083	112,424
Borrowings - Loans	-	-	-
Finance Leases	19,378	7,546	12,182
Painting Contract Liability	-	-	-
 Total Financial Liabilities Measured at Amortised Cost	 <hr/>	 <hr/>	 <hr/>
	163,454	139,629	124,606

26. Events After Balance Date

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

27. 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 KORAUNUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Koraunui School (the School). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte Limited, 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 22, 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 30 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.

Deloitte.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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.



Silvio Bruinsma
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand



BOARD OF TRUSTEES 2018

Analysis of Variance

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the achievement levels in the national standards for reading		
Target:	<p>To increase the number of students in Years 2 (9/41, 22 % in 2017 Year 1 cohort), 3 (21/40, 53% in 2017 Year 2 cohort) & 4 (22/36, 61% in 2017 Year 3 cohort) working at and above the expected curriculum level by the end of 2018. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for reading at the end of 2017.</p>		
Baseline Data:	<p>Whole School End of Year Data: <u>Reading</u></p> <p><u>All Students</u></p> <ul style="list-style-type: none"> • At the end of 2017 167/266 (63%) of all students were achieving at or above the expected curriculum level in reading. • 62/266 (23%) were working above the expected curriculum level. • 105/266 (40%) were working at the expected curriculum level. • 40/266 (15%) were working below the expected curriculum level. • 59/266 (22%) were working well below the expected curriculum level. <p><u>Gender</u></p> <ul style="list-style-type: none"> • 34/62 (55%) of the students working above the expected curriculum level in reading were male and 28/62 (45%) were female. • 43/105 (41%) of the students working at the expected curriculum level in reading were male and 62/105 (59%) were female. • 25/40 (63%) of the students working below the expected curriculum level in reading were male and 15/40 (37%) were female. • 32/59 (54%) of the students working well below the expected curriculum level in reading was male and 27/59 (1.6%) were female. <p><u>Ethnicity</u></p> <ul style="list-style-type: none"> • 22/125 (18%) of students identifying as Maori were working above the expected curriculum level. • 14/40 (35%) of students identifying as Pasifika were working above the expected curriculum level. • 47/125 (38%) of students identifying as Maori were working at the expected curriculum level. • 14/40 (35%) of students identifying as Pasifika were working at the expected curriculum level • 22/125 (18%) of students identifying as Maori were working below the expected curriculum level, 34/125 (27%) were working well below the expected curriculum level. • 4/40 (10%) of students identifying as Pasifika were working below the expected curriculum level, 8/40 (20%) were working well below the expected curriculum level. <p><u>Year Group</u></p> <ul style="list-style-type: none"> • 23/40 (58%) of the students working below the expected curriculum level are in their first 3 years at school. • 9/40 (23%) of the students working below the expected curriculum level are in Year 4. • 42/59 (71%) of the students working well below the expected curriculum level are in their first 3 years at school. • 11/59 (16.6%) of the students working well below the expected curriculum level are in Year 4. • 9/59 (15%) of the students working well below the expected curriculum level are ORS students. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Priority Learners identified using end of year data, OTJ and analysis of current year reading levels to identify their next learning step. Intervention Plans were put in place for these learners to record goals, strategies used, progress and evaluations of what worked, what didn't and why.</p> <p>Extra support for independent and group reading needs were identified</p> <p>Teachers worked collaboratively with their syndicates and teams to plan to meet identified needs.</p> <p>We targeted support in the areas that we have identified as weaknesses for these students and discussed next steps with them.</p> <p>Teachers talked to parents about how they could help at home, being specific about what their needs/gaps were.</p> <p>Regular monitoring of progress and evaluation of programmes took place throughout the year. Programmes were modified and adapted to meet the learners needs.</p> <p>Sharing of practices and strategies took place during the year at syndicate meetings.</p> <p>In class support was provided for teachers and learners throughout the year.</p> <p>Teachers in the junior syndicate took part in Play-based learning and Incredible Years PLD as well as attending Wellington Literacy Association Workshops throughout the year.</p>	<p>At the end of the year 160/250 (64%) of all students were working at or above the expected curriculum level for reading. This is a 1% shift in achievement level when compared with 2017.</p> <p>64/112 (57%) of students identifying as Maori were working at or above the expected curriculum level for reading</p> <p>27/47 (58%) of students identifying as Pasifika were working at or above the expected curriculum level for reading</p> <p>82/129 (64%) of all male students were working at or above the expected curriculum level for reading</p> <p>78/121 (64%) of all female students were working at or above the expected curriculum level for reading</p> <p>Our target to increase the number of students working at and above the expected curriculum level by the end of <u>2018 was achieved.</u></p> <p>At the end of the year our Year 2 student achievement was (24/43) 56% of all students working at or above the expected curriculum level compared with (9/41) 22% in 2017 Year 1 cohort.</p> <p>At the end of the year our Year 3 student achievement was (28/37) 76% of all students working at or above the expected curriculum level compared with (21/40) 53% in 2017 Year 2 cohort.</p> <p>At the end of the year our Year 4 student achievement was (25/38) 66% of all students working at or above the expected curriculum level compared with Year 4 (22/36) 61% in 2017 Year 3 cohort.</p>	<p>Teachers trialled a range of Play-based Learning and Incredible Years strategies in an effort to address social and oral language issues we believed were having a significant impact on the progress of learners in the first 3 years of their schooling.</p> <p>A variety of strategies were used throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the national standard both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>Behaviours of some students has continued to be a barrier to them achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs.</p> <p>The level that many of the children coming to school is a concern to us. We have identified that literacy skills, oral language, social skills, fine and gross motors skills a lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p>	<p>Future actions will include continuing to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Based on our inquiry into low levels of literacy in the junior syndicate we will further investigate how we can use play-based learning to address literacy skills, oral language, social skills, fine and gross motors skills.</p> <p>We will reintroduce PMP in the junior syndicate in 2019.</p> <p>We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of skills (as above).</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2018. Provide support for those students still working below the expected curriculum level for reading. We will continue to refine how we use data to inform our practices.</p> <p>Use data to identify target groups for 2019 and highlight these students so the class placement of these students is considered before the beginning of the 2019 school year.</p> <p>Work within our Col. inquiry teams on the identified focus area for 2019. For us this is the following 2 questions</p> <ul style="list-style-type: none"> • How do we use key competencies as a foundation for learning? • What does well-being look like for students, community and staff? How do we measure it, then use this information to produce positive outcomes for all of these groups?

Planning for next year:

We plan to have a focus on maintaining the progress made with the identified target students from 2018 and then working at improving the level of achievement of students in reading again in 2019 with a focus on consolidation of the learning of the students who are working below and just at the appropriate curriculum level.

As a part of the Stokes Valley/Taita Community of Learning we will work with other schools in identified areas to improve progress and achievement of students in literacy.

We will set annual targets for groups of students in reading as we focus on lifting achievement levels. We will include a focus on Maori and Pasifika students in these groups.

We plan to have a focus in the junior syndicate about how we can use play-based learning and PMP to address low literacy skills, oral language, social skills, fine and gross motors skills at school entry and in the junior school.

We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of skills (as above).

We have made contact with the Resource Teacher of Literacy about how she can support us strengthen to our literacy programme to meet the identified needs of the students and plan to have on-going input from her throughout the year.

We will inquire into how we can make better use of the achievement information we have gathered so we can better target planning. This will include utilising outside expertise as well as that within our school.

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the achievement levels in the national standards for writing		
Target:	To increase the number of students in Years 2 (9/41, 32 % in 2017 Year 1 cohort), 3 (16/40, 40% in 2017 Year 2 cohort) & 4 (19/36, 53% in 2017 Year 3 cohort) working at and above the expected curriculum level by the end of 2018. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for writing at the end of 2017.		
Baseline Data:	<p>Whole School End of Year Data: <u>Writing</u></p> <p><u>All Students</u></p> <ul style="list-style-type: none"> • At the end of 2017 129/266 (48%) of all students were achieving at or above the expected curriculum level in writing. • 17/266 (6%) were working above the expected curriculum level. • 112/266 (42%) were working at the expected curriculum level. • 96/266 (36%) were working below the expected curriculum level. • 41/266 (16%) were working well below the expected curriculum level. <p><u>Gender</u></p> <ul style="list-style-type: none"> • 7/17 (41%) of the students working above the expected curriculum level in reading were male and 10/17 (58%) were female. • 51/112 (46%) of the students working at the expected curriculum level in reading were male and 61/112 (54%) were female. • 50/96 (52%) of the students working below the expected curriculum level in reading were male and 46/96 (48%) were female. • 26/41 (63%) of the students working well below the expected curriculum level in reading was male and 15/41 (37%) were female. <p><u>Ethnicity</u></p> <ul style="list-style-type: none"> • 2/125 (2%) of students identifying as Maori were working above the expected curriculum level. • 1/40 (3%) of students identifying as Pasifika were working above the expected curriculum level. • 48/125 (38%) of students identifying as Maori were working at the expected curriculum level. • 22/40 (55%) of students identifying as Pasifika were working at the expected curriculum level • 53/125 (42%) of students identifying as Maori were working below the expected curriculum level, 22/125 (17%) were working well below the expected curriculum level. • 14/40 (35%) of students identifying as Pasifika were working below the expected curriculum level, 3/40 (8%) were working well below the expected curriculum level. <p><u>Year Group</u></p> <ul style="list-style-type: none"> • 50/96 (52%) of the students working below the expected curriculum level are in their first 3 years at school. • 30/96 (31%) of the students working below the expected curriculum level are in Years 4 & 5. • 19/41 (46%) of the students working well below the expected curriculum level are in their first 3 years at school. • 15/41 (37%) of the students working well below the expected curriculum level are in Year 4. • 9/41 (22%) of the students working well below the expected curriculum level are ORS students. 		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Priority Learners identified using end of year data, OTJ and analysis of current year reading levels to identify their next learning step. Intervention Plans were put in place for these learners to record goals, strategies used, progress and evaluations of what worked, what didn't and why.</p> <p>Extra support for independent and group reading needs were identified</p> <p>Teachers worked collaboratively with their syndicates and teams to plan to meet identified needs.</p> <p>We targeted support in the areas that we have identified as weaknesses for these students and discussed next steps with them.</p> <p>Teachers talked to parents about how they could help at home, being specific about what their needs/gaps were.</p> <p>Regular monitoring of progress and evaluation of programmes took place throughout the year. Programmes were modified and adapted to meet the learners needs.</p> <p>Sharing of practices and strategies took place during the year at syndicate meetings.</p> <p>In class support was provided for teachers and learners throughout the year.</p> <p>Teachers in the junior syndicate took part in Play-based learning and Incredible Years PLD as well as attending Wellington Literacy Association Workshops throughout the year.</p>	<p>At the end of the year 77/249 (31%) of all students were working at or above the expected curriculum level for writing. This is a decrease in achievement level when compared with 2017.</p> <p>28/111 (25%) of students identifying as Maori were working at or above the national standard for writing</p> <p>7/47 (15%) of students identifying as Pasifika were working at or above the national standard for writing</p> <p>36/128 (28%) of all male students were working at or above the national standard for writing</p> <p>41/121 (34%) of all female students were working at or above the national standard for writing</p> <p>Our target to increase the number of students working at and above the expected curriculum level by the end of 2018 was <u>not achieved</u>.</p> <p>At the end of the year our Year 2 student achievement was (16/43) 37% of all students working at or above the expected curriculum level compared with (9/41) 22% in 2017 Year 1 cohort.</p> <p>At the end of the year our Year 3 student achievement was (8/37) 22% of all students working at or above the expected curriculum level compared with (21/40) 53% in 2017 Year 2 cohort.</p> <p>At the end of the year our Year 4 student achievement was (13/37) 35% of all students working at or above the expected curriculum level compared with (22/36) 61% in 2017 Year 3 cohort.</p>	<p>Teachers trialled a range of Play-based Learning and Incredible Years strategies in an effort to address social and oral language issues we believed were having a significant impact on the progress of learners in the first 3 years of their schooling.</p> <p>A variety of strategies were used throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the national standard both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>Behaviours of some students has continued to be a barrier to them achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs.</p> <p>The level that many of the children coming to is a concern to us. We have identified that literacy skills, oral language, social skills, fine and gross motors skills a lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p>	<p>Future actions will include continuing to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Based on our inquiry into low levels of literacy in the junior syndicate we will further investigate how we can use play-based learning to address literacy skills, oral language, social skills, fine and gross motors skills.</p> <p>We will reintroduce PMP in the junior syndicate in 2019.</p> <p>We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of skills (as above).</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2018. Provide support for those students still working below the expected curriculum level for reading. We will continue to refine how we use data to inform our practices.</p> <p>Use data to identify target groups for 2019 and highlight these students so the class placement of these students is considered before the beginning of the 2019 school year.</p> <p>Work within our CoL inquiry teams on the identified focus area for 2019. For us this is the following 2 questions</p> <ul style="list-style-type: none"> • How do we use key competencies as a foundation for learning? • What does well-being look like for students, community and staff? How do we measure it, then use this information to produce positive outcomes for all of these groups?

Planning for next year:

We plan to have a focus on improving the progress made with the identified target students from 2018 and then working at improving the level of achievement in writing in 2019 with a focus on consolidation of the learning of the students who are working below and just at the appropriate curriculum level.

As a part of the Stokes Valley/Taita Community of Learning we will work with other schools in identified areas to improve progress and achievement of students in literacy.

We will set annual targets for groups of students in writing as we focus on lifting achievement levels. We will include a focus on Maori and Pasifika students in these groups.

We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of skills (as above).

We will set an annual target for oral language, using the oral language matrix form TKI to establish base line data and record progress for our junior school. We will focus on build vocabulary with our senior students.

We plan to have a focus in the junior syndicate about how we can use play-based learning and PMP to address low literacy skills, oral language, social skills, fine and gross motors skills at school entry and in the junior school. Following an internal review, we have identified that these skills are lacking with many of our junior students.

We have made contact with the Resource Teacher of Literacy about how she can support us strengthen to our literacy programme to meet the identified needs of the students and plan to have on-going input from her throughout the year.

We will reintroduce regular moderation sessions at staff meetings and continue with these at syndicate meetings to support each other and work to gain greater consistency across the school.

We will inquire into how we can make better use of the achievement information we have gathered so we can better target planning. This will include utilising outside expertise as well as that within our school.

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the achievement levels in the national standards for mathematics		
Target:	To increase the number of students in Years 4 (31/55, 56 % in 2017 Year 3 cohort), 5 (30/46, 65% in 2017 Year 3 cohort) & 6 (34/46, 74% in 2017 Year 5 cohort) working at and above the expected curriculum level by the end of 2018. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for mathematics at the end of 2017.		
Baseline Data:	<p>Whole School End of Year Data: <u>Mathematics</u></p> <p><u>All Students</u></p> <ul style="list-style-type: none"> • At the end of 2017 181/266 (68%) of all students were achieving at or above the expected curriculum level in mathematics. • 48/266 (18%) were working above the expected curriculum level. • 133/266 (50%) were working at the expected curriculum level. • 60/266 (23%) were working below the expected curriculum level. • 25/266 (9%) were working well below the expected curriculum level. <p><u>Gender</u></p> <ul style="list-style-type: none"> • 31/48 (65%) of the students working above the expected curriculum level in reading were male and 17/48 (35%) were female. • 62/133 (47%) of the students working at the expected curriculum level in reading were male and 71/133 (43%) were female. • 24/60 (40%) of the students working below the expected curriculum level in reading were male and 36/60 (60%) were female. • 17/25 (68%) of the students working well below the expected curriculum level in reading was male and 8/25 (32%) were female. <p><u>Ethnicity</u></p> <ul style="list-style-type: none"> • 14/125 (11%) of students identifying as Maori were working above the expected curriculum level. • 7/40 (18%) of students identifying as Pasifika were working above the expected curriculum level. • 61/125 (49%) of students identifying as Maori were working at the expected curriculum level. • 26/40 (65%) of students identifying as Pasifika were working at the expected curriculum level • 14/125 (14%) of students identifying as Maori were working below the expected curriculum level, 9/125 (7%) were working well below the expected curriculum level. • 5/40 (13%) of students identifying as Pasifika were working below the expected curriculum level, 2/40 (5%) were working well below the expected curriculum level. <p><u>Year Group</u></p> <ul style="list-style-type: none"> • 9/60 (15%) of the students working below the expected curriculum level are in their first 2 years at school. • 42/60 (70%) of the students working below the expected curriculum level are in Years 3, 4 & 5. • 9/25 (36%) of the students working well below the expected curriculum level are in their first 2 years at school. • 12/25 (48%) of the students working well below the expected curriculum level are in Years 3, 4 & 5. • 9/25 (36%) of the students working well below the expected curriculum level are ORS students. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Priority Learners identified using end of year data, OTJ and analysis of current year reading levels to identify their next learning step. Intervention Plans were put in place for these learners to record goals, strategies used, progress and evaluations of what worked, what didn't and why.</p> <p>Extra support for independent and group reading needs were identified</p> <p>Teachers worked collaboratively with their syndicates and teams to plan to meet identified needs.</p> <p>We targeted support in the areas that we have identified as weaknesses for these students and discussed next steps with them.</p> <p>Teachers talked to parents about how they could help at home, being specific about what their needs/gaps were.</p> <p>Regular monitoring of progress and evaluation of programmes took place throughout the year. Programmes were modified and adapted to meet the learners needs.</p> <p>Sharing of practices and strategies took place during the year at syndicate meetings.</p> <p>In class support was provided for teachers and learners throughout the year.</p>	<p>At the end of the year 142/249 (57%) of all students were working at or above the national standard for mathematics. This is a 9% shift in achievement level when compared with 2017.</p> <p>56/111 (50%) of students identifying as Maori were working at or above the national standard for mathematics</p> <p>21/47 (44%) of students identifying as Pasifika were working at or above the national standard for mathematics</p> <p>77/128 (60%) of all male students were working at or above the national standard for mathematics</p> <p>65/121 (54%) of all female students were working at or above the national standard for mathematics</p> <p>Our target to increase the number of students working at and above the expected curriculum level by the end of 2018 was <u>not achieved</u>.</p> <p>At the end of the year our Year 4 student achievement was (23/37) 62% of all students working at or above the expected curriculum level compared with (31/55) 56% in 2017 Year 3 cohort.</p> <p>At the end of the year our Year 5 student achievement was (24/55) 43% of all students working at or above the expected curriculum level compared with (30/46) 65% in 2017 Year 4 cohort.</p> <p>At the end of the year our Year 6 student achievement was (25/48) 52% of all students working at or above the expected curriculum level compared with (34/46) 74% in 2017 Year 5 cohort.</p>	<p>We experienced a large number of behavioural issues this year across the Year 4, 5 & 6 groups that have had a significant impact on achievement of learners in these classes. Due to the disruption the behaviours caused to the classroom programmes the teachers found it difficult to maintain a consistent programme throughout the year. This in turn has had an impact on all learners in these classrooms.</p> <p>Early in Term 2 we had a long-standing teacher pass away unexpectedly. This had a significant impact on students and staff across the school, but particularly the students of her class. The progress and achievement of many of these students was affected by this shock and it took many most of the year to come to grips with her passing.</p> <p>A variety of strategies were used throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the national standard both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>Behaviours of some students was a barrier to them achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs.</p> <p>The level that many of the children coming to is a concern to us. We have identified that literacy skills, oral language, social skills, fine and gross motors skills are lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p> <p>One classroom trialled the DIMC approach and found that this had positive outcomes for students with an increase in their maths progress and achievement as well as their confidence, oral language and literacy.</p>	<p>Future actions will include continuing to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Based on our inquiry into low levels of literacy in the junior syndicate we will further investigate how we can use play-based learning to address literacy skills, oral language, social skills, fine and gross motors skills.</p> <p>We will reintroduce PMP in the junior syndicate in 2019.</p> <p>We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of skills (as above).</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2018. Provide support for those students still working below the expected curriculum level for reading. We will continue to refine how we use data to inform our practices.</p> <p>Use data to identify target groups for 2019 and highlight these students so the class placement of these students is considered before the beginning of the 2019 school year.</p> <p>Work within our CoL inquiry teams on the identified focus area for 2019. For us this is the following 2 questions</p> <ul style="list-style-type: none"> • How do we use key competencies as a foundation for learning? • What does well-being look like for students, community and staff? How do we measure it, then use this information to produce positive outcomes for all of these groups?

Planning for next year:

We plan to have a focus on maintaining the progress made with the identified target students from 2018 and then working at improving the level of achievement of students in reading again in 2019 with a focus on consolidation of the learning of the students who are working below and just at the appropriate curriculum level.

As a part of the Stokes Valley/Taita Community of Learning that we belong to we will work with other schools in identified areas to improve progress and achievement of students.

We will set annual targets for groups of students in mathematics as we focus on lifting achievement levels. We will include a focus on Maori and Pasifika students in these groups.

We plan to have a focus in the junior syndicate about how we can use play-based learning and PMP to address low mathematics skills, oral language, social skills, fine and gross motors skills at school entry and in the junior school.

We plan to work on creating a stronger connection with our local pre-schools in an effort to address the lack of skills (as above).

We will inquire into how we can make better use of the achievement information we have gathered so we can better target planning. This will include utilising outside expertise as well as that within our school.



Kiwi Sport Funding 2018

The Operations grant showed that Koraunui School received Kiwi Sport funding for the year 2018 to the amount of \$3969.47

This funding assisted the school to access swimming lessons for all students at the school with professional instruction.

It enabled sport and sporting events to be accessed by our students that would otherwise have been outside of the schools' or families funding ability.

We are very grateful for this monetary assistance.

Dave Lamont

A handwritten signature in blue ink, appearing to read "DL".

Principal

Koraunui School