

TE KOHANGA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1533
Principal:	Robyn Driver
School Address:	976 Tuakau Bridge-Port Waikato Road, Tuakau, Auckland
School Postal Address:	14 Kohanga Store Road RD 3, Tuakau, Auckland, 2693
School Phone:	09 2328881
School Email:	admin@tekohanga.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Corinne Anderson	Chairperson	Elected	May 2019
Robyn Driver	Principal	ex Officio	
Stacey Matiu	Parent Rep	Co-opted	May 2019
Christine Cook	Parent Rep	Elected	May 2019
Lana Vernon	Parent Rep	Elected	May 2019
Ruth Illsley	Staff Rep	Elected	May 2019

Accountant / Service Provider:	Education Services Ltd
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TE KOHANGA SCHOOL

Annual Report - For the year ended 31 December 2018

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Te Kohanga 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.

Corinne Jenima Anderson

Full Name of Board Chairperson

ROBYN DRIVER

Full Name of Principal

gk

Signature of Board Chairperson

RDriver

Signature of Principal

31/05/19

Date:

31 May 2019

Date:

Te Kohanga School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	482,158	365,167	457,997
Locally Raised Funds	3	32,278	23,160	27,873
Interest Earned		2,323	-	2,666
		<hr/>	<hr/>	<hr/>
		516,759	388,327	488,536
Expenses				
Locally Raised Funds	3	7,479	13,930	11,848
Learning Resources	4	296,923	291,400	279,253
Administration	5	46,411	53,925	44,970
Finance Costs		168	-	206
Property	6	133,446	38,200	112,430
Depreciation	7	9,109	6,000	8,012
Loss on Uncollectable Accounts Receivable		-	100	-
		<hr/>	<hr/>	<hr/>
		493,536	403,555	456,719
Net Surplus / (Deficit)		23,223	(15,228)	31,817
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		23,223	(15,228)	31,817

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

Te Kohanga 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	180,331	148,013	147,199
Total comprehensive revenue and expense for the year	23,223	(15,228)	31,817
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	1,315
Equity at 31 December	203,554	132,785	180,331
 Retained Earnings	 203,554	 132,785	 180,331
Equity at 31 December	203,554	132,785	180,331

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

Te Kohanga School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	189,275	163,968	191,074
Accounts Receivable	9	18,006	25,428	16,035
GST Receivable		889	-	-
Prepayments		1,664	943	1,429
Inventories	10	4,420	430	-
		<u>214,254</u>	<u>190,769</u>	<u>208,538</u>
Current Liabilities				
GST Payable		-	1,158	2,744
Accounts Payable	12	28,222	30,207	37,643
Revenue Received in Advance	13	-	1,150	1,150
Provision for Cyclical Maintenance	14	1,000	1,125	1,000
Finance Lease Liability - Current Portion	15	1,075	464	988
Funds held for Capital Works Projects	16	-	-	1,641
		<u>30,297</u>	<u>34,104</u>	<u>45,166</u>
Working Capital Surplus/(Deficit)		<u>183,957</u>	<u>156,665</u>	<u>163,372</u>
Non-current Assets				
Property, Plant and Equipment	11	34,925	19,408	30,353
		<u>34,925</u>	<u>19,408</u>	<u>30,353</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	15,045	42,515	12,036
Finance Lease Liability	15	283	773	1,358
		<u>15,328</u>	<u>43,288</u>	<u>13,394</u>
Net Assets		<u>203,554</u>	<u>132,785</u>	<u>180,331</u>
Equity		<u>203,554</u>	<u>132,785</u>	<u>180,331</u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		133,037	115,167	141,283
Locally Raised Funds		32,165	12,160	32,468
Goods and Services Tax (net)		(3,633)	-	1,586
Payments to Employees		(62,793)	(60,200)	(72,823)
Payments to Suppliers		(88,154)	(60,697)	(68,544)
Cyclical Maintenance Payments in the year		-	(1,200)	839
Interest Paid		(168)	-	(206)
Interest Received		2,335	-	3,014
Net cash from / (to) the Operating Activities		12,789	5,230	37,617
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(13,681)	-	(4,377)
Purchase of Investments		-	-	114,418
Proceeds from Sale of Investments		-	114,418	-
Net cash from / (to) the Investing Activities		(13,681)	114,418	110,041
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,315
Finance Lease Payments		(516)	-	(970)
Funds Held for Capital Works Projects		(391)	-	(1,249)
Net cash from Financing Activities		(907)	-	(904)
Net increase/(decrease) in cash and cash equivalents		(1,799)	119,648	146,754
Cash and cash equivalents at the beginning of the year	8	191,074	44,320	44,320
Cash and cash equivalents at the end of the year	8	189,275	163,968	191,074

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 Kohanga School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Te Kohanga 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 11.

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 15.

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 \$1000 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	20 years
Furniture and Equipment	5 to 10 years
Information and Communication Technology	2.5 to 5 years
Library Resources	12.5% DV

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. 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.

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	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	102,734	94,967	96,270
Teachers' salaries grants	261,371	250,000	231,013
Use of Land and Buildings grants	91,954	-	92,207
Other MoE Grants	23,506	16,200	35,281
Transport grants	2,593	4,000	3,226
	482,158	365,167	457,997

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	1,321	5,200	7,054
Bequests & Grants	7,422	-	-
Activities	6,898	1,460	4,655
Trading	3,554	3,500	2,600
Fundraising	843	2,000	10
Other Revenue	12,240	11,000	13,554
	32,278	23,160	27,873
Expenses			
Activities	4,020	1,030	1,795
Trading	1,389	7,600	8,627
Fundraising costs	460	300	-
Other Expenses	1,610	5,000	1,426
	7,479	13,930	11,848
<i>Surplus for the year Locally raised funds</i>	24,799	9,230	16,025

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	12,054	23,800	11,257
Library resources	567	500	485
Employee benefits - salaries	282,799	264,000	262,005
Staff development	1,503	3,000	5,473
Text Books	-	100	33
	296,923	291,400	279,253

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,490	4,800	6,996
Board of Trustees Fees	2,547	3,000	2,028
Board of Trustees Expenses	1,661	1,700	340
Communication	2,294	2,450	2,142
Consumables	2,396	2,400	2,606
Operating Lease	1,668	2,600	1,674
Other	3,584	2,475	2,070
Employee Benefits - Salaries	24,471	30,400	23,597
Insurance	373	300	219
Service Providers, Contractors and Consultancy	1,927	3,800	3,298
	<u>46,411</u>	<u>53,925</u>	<u>44,970</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,056	2,500	1,127
Cyclical Maintenance Expense	3,009	5,000	(19,729)
Grounds	3,501	2,900	7,129
Heat, Light and Water	6,322	6,800	6,676
Repairs and Maintenance	8,586	3,800	4,207
Use of Land and Buildings	91,954	-	92,207
Security	668	1,000	355
Employee Benefits - Salaries	18,350	16,200	16,108
Contractors & Consultants	-	-	4,350
	<u>133,446</u>	<u>38,200</u>	<u>112,430</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	1,210	906	1,210
Furniture and Equipment	2,663	1,801	2,404
Information and Communication Technology	3,145	1,607	2,146
Leased Assets	1,011	762	1,018
Library Resources	1,080	924	1,234
	<u>9,109</u>	<u>6,000</u>	<u>8,012</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	152,500	163,968	154,459
Bank Call Account	10,212	-	10,176
ASB Savings On Call	26,563	-	26,439
Cash equivalents for Cash Flow Statement	189,275	163,968	191,074

9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	379	1,369	-
Receivables from the Ministry of Education	-	9,732	4,333
Interest Receivable	-	360	12
Teacher Salaries Grant Receivable	17,627	13,967	11,690
	18,006	25,428	16,035
Receivables from Exchange Transactions	379	1,729	12
Receivables from Non-Exchange Transactions	17,627	23,699	16,023
	18,006	25,428	16,035

10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	430	-
Lunchroom	21	-	-
Uniforms	4,399	-	-
	4,420	430	-

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	3,691	-	-	-	(1,210)	2,481
Furniture and Equipment	9,245	10,835	-	-	(2,663)	17,417
Information and Communication Technology	6,501	2,846	-	-	(3,145)	6,202
Leased Assets	2,275	-	-	-	(1,011)	1,264
Library Resources	8,641	-	-	-	(1,080)	7,561
Balance at 31 December 2018	30,353	13,681	-	-	(9,109)	34,925

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	42,223	(39,742)	2,481
Furniture and Equipment	154,152	(136,735)	17,417
Information and Communication Technology	37,526	(31,324)	6,202
Leased Assets	3,035	(1,771)	1,264
Library Resources	50,952	(43,391)	7,561
Balance at 31 December 2018	287,888	(252,963)	34,925

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	4,902	-	-	-	(1,210)	3,692
Furniture and Equipment	11,648	-	-	-	(2,404)	9,244
Information and Communication Technology	4,270	4,377	-	-	(2,146)	6,501
Leased Assets	1,212	2,081	-	-	(1,018)	2,275
Library Resources	9,875	-	-	-	(1,234)	8,641
Balance at 31 December 2017	31,907	6,458	-	-	(8,012)	30,353

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	42,223	(38,531)	3,692
Furniture and Equipment	143,319	(134,075)	9,244
Information and Communication Technology	34,680	(28,179)	6,501
Leased Assets	3,034	(759)	2,275
Library Resources	50,952	(42,311)	8,641
Balance at 31 December 2017	274,208	(243,855)	30,353

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	1,236	14,363	17,529
Accruals	5,490	-	6,015
Employee Entitlements - salaries	17,627	13,967	11,690
Employee Entitlements - leave accrual	3,869	1,877	2,409
	<u>28,222</u>	<u>30,207</u>	<u>37,643</u>

Payables for Exchange Transactions	28,222	30,207	37,643
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>28,222</u>	<u>30,207</u>	<u>37,643</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income in Advance	-	1,150	1,150
	<u>-</u>	<u>1,150</u>	<u>1,150</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	13,036	38,640	33,605
Increase/(decrease) to the Provision During the Year	3,009	5,000	(20,569)
Provision at the End of the Year	<u>16,045</u>	<u>43,640</u>	<u>13,036</u>
Cyclical Maintenance - Current	1,000	1,125	1,000
Cyclical Maintenance - Term	15,045	42,515	12,036
	<u>16,045</u>	<u>43,640</u>	<u>13,036</u>

15. 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	1,075	464	988
Later than One Year and no Later than Five Years	283	773	1,358
	<u>1,358</u>	<u>1,237</u>	<u>2,346</u>

16. 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 \$
Rationalisation & Demolition	<i>completed</i>	1,641	(1,641)	-	-	-
Block 1&2 Electrical Upgrade	<i>completed</i>	-	15,783	15,783	-	-
Totals		1,641	14,142	15,783	-	-

Represented by:

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

-
-

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Rationalisation & Demolition	<i>in progress</i>	-	14,587	12,946	-	1,641
Switchboard & Security	<i>completed</i>	2,890	(87)	2,803	-	-
Totals		2,890	14,500	15,749	-	1,641

17. 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.

18. 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 \$
Board Members		
Remuneration	2,547	2,028
Full-time equivalent members	0.03	0.46
Leadership Team		
Remuneration	92,989	171,868
Full-time equivalent members	1.00	2.00
Total key management personnel remuneration	95,536	173,896
Total full-time equivalent personnel	1.03	2.46

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	90 - 100	80-90
Benefits and Other Emoluments	2 - 3	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. 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	-	-

20. 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.

21. 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	278	1,668
Later than One Year and No Later than Five Years	-	324
Later than Five Years	-	-
	<u>278</u>	<u>1,992</u>

22. 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.

23. 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	189,275	163,968	191,074
Receivables	18,006	25,428	16,035
Total Loans and Receivables	<u>207,281</u>	<u>189,396</u>	<u>207,109</u>

Financial liabilities measured at amortised cost

Payables	28,222	30,207	37,643
Finance Leases	1,358	1,237	2,346
Total Financial Liabilities Measured at Amortised Cost	<u>29,580</u>	<u>31,444</u>	<u>39,989</u>

24. Events After Balance Date

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

25. Comparatives

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

2019 Analysis of Variance Reporting



School Name:	Te Kohanga School		School Number:	1533																																									
Strategic Aim: READING	To have all students reach their potential and make progress towards their goals in literacy and numeracy																																												
Annual Aim:	Focus on improving outcomes for students working below expectation in reading, writing and maths.																																												
Target:	To accelerate the progress of at least 5 boys in year 2-6 to have 8/12 (66%) of Boys working at their expected curriculum level by the end of 2018.																																												
Baseline Data:	Number of students who were Below the Standard at the end of 2017 (data has moved into 2018 year groups) <table border="1"> <thead> <tr> <th colspan="2">Year 2</th> <th colspan="2">Year 3</th> <th colspan="2">Year 4</th> <th colspan="2">Year 5</th> <th colspan="2">Year 6</th> </tr> </thead> <tbody> <tr> <td>Ethnicity</td> <td>Number</td> <td>Ethnicity</td> <td>Number</td> <td>Ethnicity</td> <td>Number</td> <td>Ethnicity</td> <td>Number</td> <td>Ethnicity</td> <td>Number</td> </tr> <tr> <td>Maori</td> <td>2</td> <td>Maori</td> <td>2</td> <td>Maori</td> <td>1</td> <td>Maori</td> <td>1</td> <td>NZE</td> <td>1</td> </tr> <tr> <td>NZE</td> <td></td> <td>NZE</td> <td></td> <td>NZE</td> <td></td> <td>NZE</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Year 2		Year 3		Year 4		Year 5		Year 6		Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Maori	2	Maori	2	Maori	1	Maori	1	NZE	1	NZE		NZE		NZE		NZE			
Year 2		Year 3		Year 4		Year 5		Year 6																																					
Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number																																				
Maori	2	Maori	2	Maori	1	Maori	1	NZE	1																																				
NZE		NZE		NZE		NZE																																							

GK, TM, CK, RT, EK, DS, KC

Number of male students who were **Well-Below** the Standard at the end of 2017 (data has moved into 2018 year groups)

Year 2		Year 3		Year 4		Year 5		Year 6	
Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number
Maori		Maori		Maori		Maori		Maori	1
NZE		NZE		Asian	1	NZE			

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>Teachers to identify all the boys in their classes who are Below and well below the expected Standard and identify these students in Student Progress Plans..</p> <p>Extensive monitoring and tracking at least once a term, through eTap, to evaluate the progress of the learners.</p> <p>Staff PLD on how to engage students through digital literacy</p> <p>Formalised tracking of student progress and achievement through asTTLe reading.</p> <p>Staff encouraged to complete their Google Certifications so that they are learning alongside their students.</p> <p>THIS WAS NOT COMPLETED BUT STAFF BEGAN WITH MINDLAB PORTFOLIO OF LEARNING</p> <p>Planned Collaborative Planning meetings to discuss learning and teaching programmes and students progress</p>	<p>Overall the schools reading results for students working within or exceeding their expected curriculum level improved by 8.5%. to 56% however the school roll also increased with a disproportionate number of students coming into the school below their expected levels.</p> <p>We started the year with 24 students and gained a further 22 growth of 92% across the year. We therefore changed our target to 8/15 boys working at expected level in August.</p> <p>We gained three year 6 boys; one who been suspended from a neighbouring school, another who was stood down from another school, and one with significant trauma in their home life. All three boys were working well below expected levels. These three dramatically changed our focus for teaching and our targeted groups.</p> <p>Our number of students working towards their curriculum level stayed the same from 2017 to 2018 with 18 students however the percentage dropped from 53% down to 44%.</p>	<p>Strategies that had the most impact.</p> <p>Use of student achievement plans to look at exact needs for each student and a focus on the deliberate acts of teaching.</p> <p>Continued focus on the principles of the ALL programme.</p> <p>Use of Tuakana-Teina buddy reading</p> <p>Focussed reading mileage with the older students</p> <p>Duffy role model who was literacy focussed and created excitement around reading.</p> <p>Strategies that had little or no impact.</p> <p>No specific strategies that didn't work.</p> <p>We were unable to use a TA to support writing development as the increase in students with behavioural needs means she became allocated to that instead.</p>	<p>Our targeted students next year will be quite different. We are losing a whole cohort of challenging students both academically and behaviourally.</p> <p>We will still have a number of students working below their expected curriculum level however the majority have diagnosed SEN.</p> <p>We will work with RTLB to support any student working below their expected level and hold IEP meetings for each student too.</p> <p>We need to consider how to support whānau with reading. We have a large number of NE and Year one students this year so perhaps running Reading Together would work well.</p>

Learning Walks focused on the teaching of reading and best practice.	The Board of Trustees were given a more detailed explanation of every male student still working below their expected level This was 11 boys. 5 started at TK in 2018 6 have current OT involvement 1 has an intellectual disability 1 has RTLit/ESOL support	
Buddy reading programme between room 1 and room 4 to encourage a tuakana-teina relationship.		
Audit and purchase of new PM readers to expand current supply of readers		
Parent volunteers encouraged to come and read with the children who need support		
Extra reading sessions with a focus on ToebyToe for students working well below standard (two students). ONE STUDENT LEFT AND THERE WAS NO TEACHER AIDE TO RUN THE PROGRAMME. DAILY IN CLASS READING WAS USED INSTEAD.		
Planning for next year:		
Next year our target for reading will focus on all students working below or towards their expected curriculum level. With a predicted small school roll next year this allows us to really focus on the needs of these students. Each student will have an IEP written collaboratively with their whānau and the student’s own voice. The RTLb service will be engaged during the year for any student working below. Any new students will be quickly assessed and provided with support where necessary.		

2019 Analysis of Variance Reporting



School Name:	Te Kohanga School		School Number:	1533																																									
Strategic Aim: WRITING	To have all student reach their potential and make progress towards their goals in literacy and numeracy																																												
Annual Aim:	Focus on improving outcomes for students working below expectation in reading, writing and maths.																																												
Target:	To accelerate the progress of at least 6 boys in year 2 – 6 so that 8/12 (66%) of boys are at their expected writing curriculum level.																																												
Baseline Data:	<p>Number of students who were Below the Standard at the end of 2017 (This data is for their current 2018 year group)</p> <table border="1"> <thead> <tr> <th colspan="2">Year 2</th> <th colspan="2">Year 3</th> <th colspan="2">Year 4</th> <th colspan="2">Year 5</th> <th colspan="2">Year 6</th> </tr> </thead> <tbody> <tr> <td>Ethnicity</td><td>Number</td> <td>Ethnicity</td><td>Number</td> <td>Ethnicity</td><td>Number</td> <td>Ethnicity</td><td>Number</td> <td>Ethnicity</td><td>Number</td> </tr> <tr> <td>Maori</td><td>2</td> <td>Maori</td><td>2</td> <td>Maori</td><td>1</td> <td>Maori</td><td></td> <td>Maori</td><td></td> </tr> <tr> <td>NZE</td><td>1</td> <td>NZE</td><td></td> <td>NZE</td><td></td> <td>NZE</td><td></td> <td>NZE</td><td></td> </tr> </tbody> </table>					Year 2		Year 3		Year 4		Year 5		Year 6		Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Maori	2	Maori	2	Maori	1	Maori		Maori		NZE	1	NZE		NZE		NZE		NZE	
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Year 2		Year 3		Year 4		Year 5		Year 6	
Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number
Maori		Maori		Maori		Maori	1	Maori	1
NZE		NZE		Asian	1	NZE		NZE	1

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>
<div>Teachers to identify all the boys in their classes who are Below the Standard and include this in their Student progress plan.</div> <div>All teachers to undertake Teaching as Inquiry into writing to support the targeted teaching of the boys.</div> <div>Extensive monitoring and tracking at least once a term, through eTap, to evaluate the progress of the learners.</div> <div>Termly moderated data presented to the BOT</div> <div>Formalised tracking of student progress and achievement through asTTle writing.</div> <div>Planned Collaborative Planning meetings to discuss learning and teaching programmes and students progress</div> <div>Teacher Aides to support the classroom programme THIS IS THE ONLY ACTION THAT DID NOT OCCUR.</div>	<p>Writing data shows the greatest improvement in 2018 which reflects the focus of ALL over 2017 and into 2018.</p> <p>The high transient nature of our community meant that the data for our target students changed throughout the year. We gained a number of new students (particularly in year 5 and 6) all achieving below or well below their expected curriculum level.</p> <p>We started the year with 24 students and gained a further 22 growth of 92% across the year. We therefore changed our target to 8/15 boys working at expected level in August.</p> <p>We gained three year 6 boys; one who been suspended from a neighbouring school, another who was stood down from another school, and one with significant trauma in their home life. All three boys were working well below expected levels. These three dramatically changed our focus for teaching and our targeted groups.</p> <p>Our number of students working towards their curriculum level</p>	<p>Strategies that had the most impact</p> <p>Use of moderation of across school writing.</p> <p>Use of student achievement plans to look at exact needs for each student and a focus on the deliberate acts of teaching.</p> <p>Continued focus on the principles of the ALL programme.</p> <p>Use of creative writing and quick writing activities with senior class to encourage speed and enjoyment in writing.</p> <p>Strategies that had little or no impact</p> <p>No specific strategies that didn't work.</p> <p>We were unable to use a TA to support writing development as the increase in students with behavioural needs means she became allocated to that instead.</p>	<p>Our targeted students next year will be quite different. We are losing a whole cohort of challenging students both academically and behaviourally.</p> <p>We will still have a number of students working below their expected curriculum level however the majority have diagnosed SEN.</p> <p>We will work with RTLB to support any student working below their expected level and hold IEP meetings for each student too.</p>

	<p>decreased from 23 students (60%) to 20 students (51%) This means the students working within and exceeding was 49% for 2018.</p> <p>The Board of Trustees were given a more detailed explanation of every male student still working below their expected level This was 11 boys. 5 started at TK in 2018 6 have current OT involvement 1 has an intellectual disability 1 has RTLit/ESOL support</p>	
Planning for next year: <p>Next year our target for writing will focus on all students working below or towards their expected curriculum level. With a predicted small school roll next year this allows us to really focus on the needs of these students. Each student will have an IEP written collaboratively with their whānau and the student's own voice. The RTLb service will be engaged during the year for any student working below. Any new students will be quickly assessed and provided with support where necessary.</p>		

2019 Analysis of Variance Reporting



School Name:	Te Kohanga Primary School	School Number:	1533
Strategic Aim:	Strategic Goal 1: Teaching and Learning		
INCLUSIVITY			
Annual Aim:	Provide a positive, friendly, stimulating and safe environment in which to learn.		
Target:	To show improvement on our year on year data from the Inclusive Practice Toolkit. This will be a reduction in the number of students who ‘disagree’ with elements of the survey.		
Baseline Data:	<div><div><div><div><div>Inclusive Practices Student Survey</div><div>Items at a Glance report - Class Year_4-6_2017</div><div>August 2017</div></div><div><div>Presence</div><div>All Genders ▾ All Year Levels ▾ All Ethnicities ▾ Presence ▾</div></div></div><div><div>Next section</div><div><div>This school makes me and my family feel welcome¹</div><div><div><div>3</div><div>7</div><div>2</div><div>1</div></div></div></div><div><div>I feel safe at school²</div><div><div><div>6</div><div>2</div><div>3</div><div>1</div></div></div></div><div><div>I can be myself at school³</div><div><div><div>3</div><div>4</div><div>3</div><div>2</div></div></div></div><div><div>Teachers let me know it's ok to be different from other people⁴</div><div><div><div>3</div><div>4</div><div>3</div><div>2</div></div></div></div><div><div>At school, I learn to get on with different people⁵</div><div><div><div>7</div><div>3</div><div>2</div><div>1</div></div></div></div><div><div>Teachers listen to the things I am worried about¹²</div><div><div><div>3</div><div>7</div><div>2</div><div>1</div></div></div></div><div><div>The principal and teachers are good at listening to my ideas²²</div><div><div><div>6</div><div>5</div><div>1</div><div>1</div></div></div></div><div><div><div>Agree heaps</div><div>Agree a lot</div><div>No response</div><div>Agree a bit</div><div>Disagree</div></div><div>* = Respecting Cultural Identities</div></div></div></div><div><div><div>Inclusive Practices Student Survey</div><div>Items at a Glance report - Class Year_4-6_2017</div><div>August 2017</div></div><div><div>Participation</div><div>All Genders ▾ All Year Levels ▾ All Ethnicities ▾ Participation ▾</div></div></div><div><div>Previous section</div><div><div>Next section</div><div><div>My parents are invited to join in school events⁴⁷</div><div><div><div>11</div><div>1</div><div>1</div></div></div></div><div><div>Teachers listen to my ideas about my learning⁴⁸</div><div><div><div>7</div><div>4</div><div>1</div></div></div></div><div><div>The learning I do at school helps me to get better at things⁵⁵</div><div><div><div>11</div><div>1</div><div>1</div></div></div></div><div><div>At school, I learn about things I am interested in⁵⁷</div><div><div><div>6</div><div>5</div><div>3</div></div></div></div><div><div>At school, I am encouraged to join in things like dance, music, sports, leadership, and cultural activities⁶⁴</div><div><div><div>7</div><div>6</div><div>0</div></div></div></div><div><div>School staff treat me and my parents with respect⁶⁶</div><div><div><div>9</div><div>3</div><div>1</div></div></div></div><div><div>At school, I learn what to do if I have a problem with another person⁶⁹</div><div><div><div>7</div><div>4</div><div>1</div><div>1</div></div></div></div><div><div>At school, students help each other⁷⁰</div><div><div><div>6</div><div>3</div><div>4</div></div></div></div><div><div><div>Agree heaps</div><div>Agree a lot</div><div>No response</div><div>Agree a bit</div><div>Disagree</div></div><div>* = Respecting Cultural Identities</div></div></div></div></div>		

Inclusive Practices Student Survey

Items at a Glance report - Class Year_4-6_2017

August 2017

Participation

All Genders ▾ All Year Levels ▾ All Ethnicities ▾ Participation ▾

Previous section

My parents are invited to join in school events⁴⁷

Teachers listen to my ideas about my learning⁴⁸

The learning I do at school helps me to get better at things⁵⁵

At school, I learn about things I am interested in⁵⁷

At school, I am encouraged to join in things like dance, music, sports, leadership, and cultural activities⁶⁴

School staff treat me and my parents with respect⁶⁵

At school, I learn what to do if I have a problem with another person⁶⁸

At school, students help each other⁷⁰

* = Respecting Cultural Identities

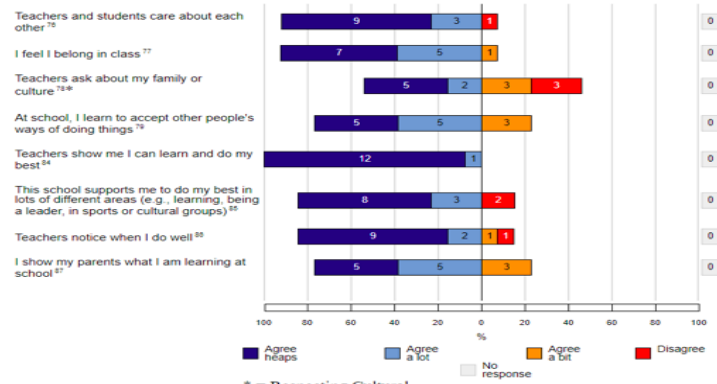
Inclusive Practices Student Survey
Items at a Glance report - Class Year 4-6_2017

August 2017

Learning

All Genders ▾ All Year Levels ▾ All Ethnicities ▾ Learning ▾

Previous section ◀ ▶ Next section



Report on use of Kiwi Sports Funding - 2019

Kiwi sport funding in 2019 was used to support all students, year 4 – 6, to participate in inter school sports days and by subsidising bus transport to and from events. These included the River Zone swimming, cross country and athletics days. It also helped pay for Youthown Sport who teaching Sport once a week in our school. Our rural location and low decile makes it difficult for our families to provide safe transport to such events.

Initial Kiwisport fund allocation	\$441.05
Plus recalculation	\$106.92 (march)
Plus recalculation	\$ 13.37
Total Kiwisport Funding	\$561.34



Te Kohanga

Primary School

K i a K a h a K i a T o a

31 May 2019

RSM Hayes Audit
Private Bag 9588
Newmarket
Auckland

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2018

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Te Kohanga School (the School) for the year ended 31 December 2018 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2018; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand).

General representations

To the best of our knowledge and belief:

- the resources, activities, and any entities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud.

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Te Kohanga

Primary School

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Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87(3) of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2018; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;

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- employees who have significant roles in internal control; or
- others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2018. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, surrounding the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.



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- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Chairperson

Principal

Date

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>Introduce Peer Mediators under the Cool Schools umbrella to monitor the playground at lunchtimes.</p> <p>Kia tau te Rangimarie</p> <p>Look into whether the Cool Schools programme for Maori medium and high % Maori schools is still running DID NOT RESPOND TO REPEATED EMAILS SO NOT USED.</p> <p>Staff meeting to look at result of inclusive survey and consider how the results represent practice within our school. Staff to create an action plan.</p> <p>Maori tikanga PD. All staff to be encouraged to take a tikanga Maori course either through the Wananga (32 weeks) or an alternative provider FULLY SUBSCRIBED THROUGHOUT 2018</p> <p>Te Reo language is used throughout lessons were appropriate and in instructional lessons in both classes.</p>	<p>Peer Mediators work at lunchtimes to support arguments in the playground. This is especially helpful in terms 2 and 3 when the pool is not open and more students are playing.</p> <p>This year's survey was completed by 23 students (up from 12 the previous year). Last year there were 9 items where students disagreed the school supported them: eg 'Teacher let me know its okay to be different from other people'</p> <p>The results from this year's survey showed only three areas where students disagreed. These areas will be a focus for the school next year.</p> <p>There remained items where students said they on agreed a little. These can be worked on by the school and teachers next year. It must be noted that four of the participants had been at the school less than 6 weeks.</p>	<p>Strategies that had the most impact</p> <p>Use of peer mediators encouraging students to work together to solve issues.</p> <p>Use of Kapa Haka teacher to build tikanga with our students.</p> <p>Passion projects in room 1 focussed on students own interests.</p> <p>Strategies that had little or no impact</p> <p>Accessing Maori PD was difficult as the Wananga course were all fully booked in our area for both cohorts.</p> <p>The Cool Schools programme for Maori Medium and high Maori rolls never returned in emails or calls.</p>	<p>The school made great progress in improving the student's feelings of inclusiveness.</p> <p>Teachers will focus on the PB4L support book Teaching for Positive Behaviour which looks at how relationship between the teacher and student are formed and nurtured.</p>

<p>New School Values are highly visible and in te reo. These are celebrated at weekly assemblies</p>			
<p>Greater focus on inquiry allows students to differentiate their learning pathways</p>			
<p>Passion Projects allow students to learn about something they are interested in which may not align with the class focus.</p>			
<p>Planning for next year:</p>			
<p>Next year we will continue to build on the initiatives already introduced.</p> <p>We are starting to teach the new school local curriculum which features a heavier focus on Maori history in New Zealand and specifically Tainui in the Waikato.</p>			