

TE KOHANGA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1533
Principal:	Robyn Driver
School Address:	976 Tuakau Bridge-Port Waikato Road
School Postal Address:	14 Kohanga Store Road RD 3, Tuakau, 2693
School Phone:	09 232 8881
School Email:	admin@tekohanga.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Corinne Anderson	Chairperson	Elected	Jun 2022
Robyn Driver	Principal	ex Officio	
Stacey Matiu	Parent Rep	Co-opted	Jun 2022
Kim Stewart	Parent Rep	Appointed	Jun 2022
Tammy McMillan	Staff Rep	Appointed	Jun 2022

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

TE KOHANGA SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
------	-----------

Financial Statements	
-----------------------------	--

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 20	Notes to the Financial Statements

Other Information	
--------------------------	--

Analysis of Variance	
----------------------	--

Kiwisport	
-----------	--

Te Kohanga School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Corinne Anderson

Full Name of Board Chairperson

ROBYN DRIVER

Full Name of Principal

[Signature]

Signature of Board Chairperson

RDriver

Signature of Principal

28/05/2021

Date:

28.05.2021

Date:

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

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	479,108	467,945	447,395
Locally Raised Funds	3	16,343	35,500	26,207
Interest income		972	1,500	2,960
		<hr/>	<hr/>	<hr/>
		496,423	504,945	476,562
Expenses				
Locally Raised Funds	3	6,291	8,100	11,712
Learning Resources	4	269,782	305,371	266,894
Administration	5	49,620	51,390	48,500
Finance		261	200	179
Property	6	141,472	136,570	149,983
Depreciation	7	13,762	9,900	13,672
Loss on Uncollectable Accounts Receivable		68	-	113
		<hr/>	<hr/>	<hr/>
		481,256	511,531	491,053
Net Surplus / (Deficit) for the year		15,167	(6,586)	(14,491)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		15,167	(6,586)	(14,491)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Kohanga School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>189,063</u>	<u>205,698</u>	<u>203,554</u>
Total comprehensive revenue and expense for the year		15,167	(6,586)	(14,491)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		658	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>204,888</u>	<u>199,112</u>	<u>189,063</u>
Retained Earnings		204,888	199,112	189,063
Equity at 31 December		<u>204,888</u>	<u>199,112</u>	<u>189,063</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Kohanga School
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	166,073	208,890	134,305
Accounts Receivable	9	16,879	18,006	11,472
GST Receivable		926	889	2,914
Prepayments		1,868	1,664	1,260
Inventories	10	1,702	4,420	1,776
Investments	11	37,245	-	37,133
Funds owed for Capital Works Projects	17	2,025	-	1,820
		<u>226,718</u>	<u>233,869</u>	<u>190,680</u>
Current Liabilities				
Accounts Payable	13	30,057	28,222	21,719
Revenue Received in Advance	14	43	-	154
Provision for Cyclical Maintenance	15	-	1,000	-
Finance Lease Liability - Current Portion	16	3,347	1,075	3,187
		<u>33,447</u>	<u>30,297</u>	<u>25,060</u>
Working Capital Surplus/(Deficit)		193,271	203,572	165,620
Non-current Assets				
Property, Plant and Equipment	12	40,673	18,294	49,744
		<u>40,673</u>	<u>18,294</u>	<u>49,744</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	23,298	22,471	18,055
Finance Lease Liability	16	5,758	283	8,246
		<u>29,056</u>	<u>22,754</u>	<u>26,301</u>
Net Assets		<u>204,888</u>	<u>199,112</u>	<u>189,063</u>
Equity		<u>204,888</u>	<u>199,112</u>	<u>189,063</u>

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

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

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		156,239	114,620	123,559
Locally Raised Funds		19,026	35,500	23,680
Goods and Services Tax (net)		1,988	-	(2,025)
Payments to Employees		(78,619)	(81,400)	(71,333)
Payments to Suppliers		(61,850)	(45,642)	(62,802)
Cyclical Maintenance Payments in the year		-	-	(11,990)
Interest Paid		(261)	(200)	(179)
Interest Received		947	1,500	2,668
Net cash from Operating Activities		37,470	24,378	1,578
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(3,580)	(2,500)	(15,669)
Purchase of Investments		(10,582)	-	(37,133)
Proceeds from Sale of Investments		10,470	-	-
Net cash from Investing Activities		(3,692)	(2,500)	(52,802)
Cash flows from Financing Activities				
Furniture and Equipment Grant		658	-	-
Finance Lease Payments		(2,463)	(2,263)	(1,926)
Funds Held for Capital Works Projects		(205)	-	(1,820)
Net cash from Financing Activities		(2,010)	(2,263)	(3,746)
Net increase/(decrease) in cash and cash equivalents		31,768	19,615	(54,970)
Cash and cash equivalents at the beginning of the year	8	134,305	189,275	189,275
Cash and cash equivalents at the end of the year	8	166,073	208,890	134,305

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

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

Te Kohanga School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$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.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Buildings	20 years
Furniture and Equipment	5-10 years
Information and Communication	2.5-5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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) 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).

s) Financial Instruments

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 'financial assets at fair value through other comprehensive revenue and expense' 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	112,504	105,784	106,560
Teachers' Salaries Grants	222,439	261,371	224,411
Use of Land and Buildings Grants	98,848	91,954	97,537
Other MoE Grants	41,584	5,836	16,367
Transport grants	3,733	3,000	2,520
	<u>479,108</u>	<u>467,945</u>	<u>447,395</u>

The school has opted in to the donations scheme for this year. Total amount received was \$6,150.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	60	200	1,361
Bequests & Grants	-	10,000	2,144
Activities	861	5,800	5,155
Trading	1,984	2,000	3,871
Fundraising	452	4,000	1,992
Other Revenue	12,986	13,500	11,684
	<u>16,343</u>	<u>35,500</u>	<u>26,207</u>
Expenses			
Activities	715	2,450	2,310
Trading	3,294	2,150	6,403
Fundraising (Costs of Raising Funds)	-	500	805
Other Locally Raised Funds Expenditure	2,282	3,000	2,194
	<u>6,291</u>	<u>8,100</u>	<u>11,712</u>
<i>Surplus for the year Locally raised funds</i>	<u>10,052</u>	<u>27,400</u>	<u>14,495</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	13,994	14,100	17,231
Library Resources	599	400	355
Employee Benefits - Salaries	253,354	288,371	248,884
Staff Development	1,835	2,500	424
	<u>269,782</u>	<u>305,371</u>	<u>266,894</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,780	5,780	5,630
Board of Trustees Fees	1,590	2,000	1,775
Board of Trustees Expenses	1,122	1,900	2,541
Communication	1,708	2,600	1,946
Consumables	2,100	2,500	2,699
Operating Lease	193	-	556
Other	5,766	3,810	3,601
Employee Benefits - Salaries	27,436	29,000	26,031
Insurance	329	-	393
Service Providers, Contractors and Consultancy	3,596	3,800	3,328
	<u>49,620</u>	<u>51,390</u>	<u>48,500</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,324	1,100	1,046
Cyclical Maintenance Expense	5,243	5,616	14,000
Grounds	2,434	2,100	2,728
Heat, Light and Water	4,758	7,000	7,138
Repairs and Maintenance	6,928	2,800	5,066
Use of Land and Buildings	98,848	91,954	97,537
Security	807	600	557
Employee Benefits - Salaries	18,130	25,400	21,911
	<u>141,472</u>	<u>136,570</u>	<u>149,983</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,089	876	1,210
Furniture and Equipment	3,656	2,618	3,615
Information and Communication Technology	3,365	3,061	4,227
Leased Assets	4,825	2,661	3,675
Library Resources	827	684	945
	<u>13,762</u>	<u>9,900</u>	<u>13,672</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	165,502	172,115	133,735
Bank Call Account	571	36,775	570
Cash equivalents for Cash Flow Statement	<u>166,073</u>	<u>208,890</u>	<u>134,305</u>

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	-	379	2,794
Interest Receivable	317	-	292
Teacher Salaries Grant Receivable	16,562	17,627	8,386
	<u>16,879</u>	<u>18,006</u>	<u>11,472</u>
Receivables from Exchange Transactions	317	379	3,086
Receivables from Non-Exchange Transactions	16,562	17,627	8,386
	<u>16,879</u>	<u>18,006</u>	<u>11,472</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Lunchroom	54	21	-
Uniforms	1,648	4,399	1,776
	<u>1,702</u>	<u>4,420</u>	<u>1,776</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	37,245	-	37,133
Total Investments	<u>37,245</u>	<u>-</u>	<u>37,133</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	1,270	-	-	-	(1,089)	181
Furniture and Equipment	22,045	1,380	-	-	(3,656)	19,769
Information and Communication Technology	9,402	2,200	-	-	(3,365)	8,237
Leased Assets	10,411	1,111	-	-	(4,825)	6,697
Library Resources	6,616	-	-	-	(827)	5,789
Balance at 31 December 2020	49,744	4,691	-	-	(13,762)	40,673

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	42,223	(42,042)	181
Furniture and Equipment	163,774	(144,005)	19,769
Information and Communication Technology	47,153	(38,916)	8,237
Leased Assets	16,968	(10,271)	6,697
Library Resources	50,952	(45,163)	5,789
Balance at 31 December 2020	321,070	(280,397)	40,673

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	2,480	-	-	-	(1,210)	1,270
Furniture and Equipment	17,418	8,243	-	-	(3,615)	22,045
Information and Communication Technology	6,202	7,427	-	-	(4,227)	9,402
Leased Assets	1,264	12,822	-	-	(3,675)	10,411
Library Resources	7,561	-	-	-	(945)	6,616
Balance at 31 December 2019	34,925	28,492	-	-	(13,672)	49,744

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	42,223	(40,953)	1,270
Furniture and Equipment	162,394	(140,349)	22,045
Information and Communication Technology	44,953	(35,551)	9,402
Leased Assets	15,857	(5,446)	10,411
Library Resources	50,952	(44,336)	6,616
Balance at 31 December 2019	316,379	(266,635)	49,744

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	5,678	1,236	1,945
Accruals	5,780	5,490	7,200
Employee Entitlements - Salaries	16,562	17,627	8,386
Employee Entitlements - Leave Accrual	2,037	3,869	4,188
	<u>30,057</u>	<u>28,222</u>	<u>21,719</u>

Payables for Exchange Transactions	30,057	28,222	21,719
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>30,057</u>	<u>28,222</u>	<u>21,719</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	43	-	154
	<u>43</u>	<u>-</u>	<u>154</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	18,055	17,855	16,045
Increase to the Provision During the Year	5,243	5,616	14,000
Use of the Provision During the Year	-	-	(11,990)
Provision at the End of the Year	<u>23,298</u>	<u>23,471</u>	<u>18,055</u>
Cyclical Maintenance - Current	-	1,000	-
Cyclical Maintenance - Term	23,298	22,471	18,055
	<u>23,298</u>	<u>23,471</u>	<u>18,055</u>

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	3,517	1,075	3,187
Later than One Year and no Later than Five Years	5,814	283	8,246
	<u>9,331</u>	<u>1,358</u>	<u>11,433</u>

17. Funds Owed (Held) for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	
	2020	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
New Build	<i>completed</i>	1,820	-	1,820	-	-
Solar panel without batteries	<i>in progress</i>	-	18,225	(20,250)	-	2,025
Totals		1,820	18,225	(18,430)	-	2,025

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

					BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
New Build	<i>in progress</i>	-	-	(1,820)	-	1,820
Totals		-	-	(1,820)	-	1,820

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,590	1,931
Full-time equivalent members	0.02	0.04
<i>Leadership Team</i>		
Remuneration	129,150	100,338
Full-time equivalent members	1.50	1.00
Total key management personnel remuneration	130,740	102,269
Total full-time equivalent personnel	1.52	1.04

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	90 - 100
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	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

\$20,584 contract for the Solar panel without batteries as agent for the Ministry of Education. This project is fully funded by the Ministry and \$18,225 has been received of which \$20,250 has been spent on the project to balance date. This project has been approved by the Ministry.

There are no capital commitments as at 31 December 2019

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	166,073	208,890	134,305
Receivables	16,879	18,006	11,472
Investments - Term Deposits	37,245	-	37,133
Total Financial assets measured at amortised cost	220,197	226,896	182,910

Financial liabilities measured at amortised cost

Payables	30,057	28,222	21,719
Finance Leases	9,105	1,358	11,433
Total Financial Liabilities Measured at Amortised Cost	39,162	29,580	33,152

25. Events After Balance Date

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

26. Comparatives

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

Independent Auditor's Report

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting

– Reading 2020 targets



School Name:	Te Kohanga School		School Number:	1533																																									
Strategic Aim:	Strategic Goal 1 – Sustaining a future focussed, local and culturally relevant curriculum. Strategic Goal 2 – Learners are empowered to make powerful and positive choices about their future. Strategic Goal 3 - A strengths-based reciprocal relationship exists between school, whānau and the wider community.																																												
Annual Aim:	To accelerate the progress of all students working 'below' or 'towards' their expected curriculum level.																																												
Target:	Our focus will be on making accelerated progress for all Year 2 - Year 6 students working below their curriculum level (8/30) by the end of 2020.																																												
Baseline Data:	<i>Number of students who were Working 'Below' the curriculum level at the end of 2019 (data has moved into 2020 year groups)</i> <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> <tr> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td>Maori</td> <td>1</td> <td>Maori</td> <td>2</td> <td>Maori</td> <td>1</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Samoan</td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></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	1	Maori	2	Maori	1					Samoan	2								
Year 2		Year 3		Year 4		Year 5		Year 6																																					
Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number																																				
Maori	1	Maori	2	Maori	1																																								
Samoan	2																																												

Number of students who were Working 'Towards' the curriculum level at the end of 2019 (data has moved into 2020 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	2	Maori		Maori	

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>							
<table><tr><th>PLANNED ACTIONS</th></tr><tr><td>Teachers to identify all students in their classes who are Working Below and towards their expected curriculum level and identify these students in Student Progress Plans. Deliberate acts the teacher will use to target these students are identified.</td></tr><tr><td>Extensive monitoring and tracking at least once a term, through an individualised IEP to evaluate the progress of the learners. This is written in collaboration with the student, whānau and any relevant support agencies.</td></tr><tr><td>Staff PLD on how to engage students through the use of SeeSaw to celebrate and share reading progress.</td></tr><tr><td>Greater use of etap/google sheets to track assessment data across the year.</td></tr><tr><td>Planned Collaborative Planning meetings to discuss learning and teaching programmes and students' progress</td></tr><tr><td>Learning Walks focused on the teaching of reading and best practice.</td></tr></table>	PLANNED ACTIONS	Teachers to identify all students in their classes who are Working Below and towards their expected curriculum level and identify these students in Student Progress Plans. Deliberate acts the teacher will use to target these students are identified.	Extensive monitoring and tracking at least once a term, through an individualised IEP to evaluate the progress of the learners. This is written in collaboration with the student, whānau and any relevant support agencies.	Staff PLD on how to engage students through the use of SeeSaw to celebrate and share reading progress.	Greater use of etap/google sheets to track assessment data across the year.	Planned Collaborative Planning meetings to discuss learning and teaching programmes and students' progress	Learning Walks focused on the teaching of reading and best practice.	<p>Overall school results show continued improvement in our senior students but ongoing issues with our junior students arriving well below the expected level for a 5 year old starting school.</p> <p>5 out of the 7 targeted students made accelerated progress. 2 remain at well below their expected curriculum level.</p> <p>The overall % of students working within or above their expected curriculum level rose by 1% to 67% (EOY 2020).</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 throughout each year level all achieving below or well below their expected curriculum level. The Board of Trustees were given an updated Target student list throughout the year. We also lost 10 students so ¼ of our roll in one week – due to four different family circumstances. This had an obvious effect on our end of year data.</p> <p>We have had 15 new students start this academic year and 13 leave (6 of the leavers also only started in 2020).</p>	<p><u>Strategies that had the most impact.</u></p> <p>RTLb was well utilised to engage our senior learners who are working well below.</p> <p>Daily onetoon reading for senior students and daily Early Words ensure regularly practise for students who are not reading at home.</p> <p><u>Strategies that had little or no impact</u></p> <p>Teachers were not strong enough in their practice to be implementing extra tasks such as SeeSaw. This was put on hold until 2020 and now 2021 due to 2020 being so disrupted.</p>	<p>New staff are experienced New Zealand teachers who have extensive classroom experience. This will lead to more thorough planning and a greater focus on acceleration and expectation.</p> <p>Daily home readers will go home for all students in the Junior Class and students well below standard in the Senior Class.</p> <p>The RTLb and RTLit will be utilised to focus on all students below expected level. This is likely to be in the form of a group referral.</p> <p>Explicit teaching of phonics will occur for all students in the Junior class and those who need it in the Senior class too.</p>
PLANNED ACTIONS										
Teachers to identify all students in their classes who are Working Below and towards their expected curriculum level and identify these students in Student Progress Plans. Deliberate acts the teacher will use to target these students are identified.										
Extensive monitoring and tracking at least once a term, through an individualised IEP to evaluate the progress of the learners. This is written in collaboration with the student, whānau and any relevant support agencies.										
Staff PLD on how to engage students through the use of SeeSaw to celebrate and share reading progress.										
Greater use of etap/google sheets to track assessment data across the year.										
Planned Collaborative Planning meetings to discuss learning and teaching programmes and students' progress										
Learning Walks focused on the teaching of reading and best practice.										

<p>Buddy reading programme between room 1 and room 4 to encourage a tuakana-teina relationship.</p>	<p>The two lockdown's had a very negative impact on our community and on the learning of our students. Only one whanau had reliable internet and therefore digital distance learning was not possible. Some of students did not open a book or complete any of our home learning back during lockdown.</p> <p>Each member of the board of trustees had a group of students that they actively monitored in each meeting. Students were anonymous and a spreadsheet for each child illustrated the progress they had made academically and the interventions that the school staff had implemented. The board was able to ask questions about why students had not made enough progress and what resources could be utilised to help these students. They were also able to see how clearly attendance affects the chance of progress for some of our most vulnerable students.</p>		
<p>Audit and purchase of new PM readers to expand current supply of readers</p>			
<p>Consideration for Reading Together with new parents to the school.</p>			
<p>Extra reading sessions with a focus on ToebyToe for students working well below standard (two students)</p>			
<p>Reintroduce the use of reading Book Bags and Home Reading Journals with the Year 1-3 class.</p>			
<p>Staff encouraged to complete their Google Certifications so that they are learning alongside their students.</p>			
<p>Planning for next year:</p>			
<p>This continues to be a target for next year. End of 2020 data shows that 5/30 of our students are working towards their curriculum level and 5/30 students are well below.</p>			

Analysis of Variance Reporting

– Writing 2020 targets



School Name:	Te Kohanga School		School Number:	1533																																									
Strategic Aim:	Strategic Goal 1 – Sustaining a future focussed, local and culturally relevant curriculum. Strategic Goal 2 – Learners are empowered to make powerful and positive choices about their future. Strategic Goal 3 - A strengths-based reciprocal relationship exists between school, whānau and the wider community.																																												
Annual Aim:	To accelerate the progress of all students working 'below' or 'towards' their expected curriculum level.																																												
Target:	Our focus will be on making accelerated progress for all Year 2 - Year 6 students working below their curriculum level (7/30) by the end of 2020.																																												
Baseline Data:	<i>Number of students who were Working 'Below' the curriculum level at the end of 2019 (data has moved into 2020 year groups)</i> <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> <tr> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td>Maori</td> <td>1</td> <td>Maori</td> <td></td> <td>Maori</td> <td></td> <td>Maori</td> <td></td> <td>Maori</td> <td>1</td> </tr> <tr> <td>Samoan</td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></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	1	Maori		Maori		Maori		Maori	1	Samoan	2								
Year 2		Year 3		Year 4		Year 5		Year 6																																					
Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number																																				
Maori	1	Maori		Maori		Maori		Maori	1																																				
Samoan	2																																												

Number of students who were Working 'Towards' the curriculum level at the end of 2019 (data has moved into 2020 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	2	Maori		Maori	
								Asian	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>PLANNED ACTIONS</div> <div>Teachers to identify all students in their classes who are Working Below and towards their expected curriculum level and identify these students in Student Progress Plans. Deliberate acts the teacher will use to target these students are identified.</div> <div>Extensive monitoring and tracking at least once a term, through an individualised IEP to evaluate the progress of the learners. This is written in collaboration with the student, whānau and any relevant support agencies.</div> <div>Staff PLD on how to engage students through the use of SeeSaw to celebrate and share writing progress.</div> <div>Greater use of etap/google sheets to track assessment data across the year.</div> <div>Planned Collaborative Planning meetings to discuss learning and teaching programmes and students' progress</div>	<p>Overall school results show continued improvement in our senior students but ongoing issues with our junior students arriving well below the expected level for a 5 year old starting school.</p> <p>5 out of the 7 targeted students made accelerated progress. 2 remain at well below their expected curriculum level.</p> <p>The overall % of students working within or above their expected curriculum level rose by 1% to 67% (EOY 2020).</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 throughout each year level all achieving below or well below their expected curriculum level. The Board of Trustees were given an updated Target student list throughout the year. We also lost 10 students so ¼ of our roll in one week – due to four different family circumstances. This had an obvious effect on our end of year data.</p> <p>We have had 15 new students start this academic year and 13 leave (6 of the leavers also only started in 2020).</p> <p>The two lockdown's had a very negative impact on our community</p>	<p><u>Strategies that had the most impact.</u></p> <p>RTLB was well utilised to engage our senior learners who are working well below.</p> <p>Daily onetone reading for senior students and daily Early Words ensure regularly practise for students who are not reading at home.</p> <p><u>Strategies that had little or no impact</u></p> <p>Teachers were not strong enough in their practice to be implementing extra tasks such as SeeSaw. This was put on hold until 2020 (and now 2021 because of COVID disruption).</p> <p>Not enough focus was put on teachers planning of deliberate acts of teaching.</p>	<p>New staff are experienced New Zealand teachers who have extensive classroom experience. This will lead to more thorough planning and a greater focus on acceleration and expectation.</p> <p>School will look into PLD on writing for all staff as a refresher.</p> <p>The RTLB and RTLit will be utilised to focus on all students below expected level. This is likely to be in the form of a group referral.</p> <p>Explicit teaching of phonics will continue for all students in the Junior class and those who need it in the Senior class too.</p> <p>Use of the STEPS programme to facilitate spelling progress in Room 1.</p>

Learning Walks focused on the teaching of writing and best practice.	and on the learning of our students. Only one whanau had reliable internet and therefore digital distance learning was not possible. Some of students did not open a book or complete any of our home learning back during lockdown. Each member of the board of trustees had a group of students that they actively monitored in each meeting. Students were anonymous and a spreadsheet for each child illustrated the progress they had made academically and the interventions that the school staff had implemented. The board was able to ask questions about why students had not made enough progress and what resources could be utilised to help these students. The Board were excited to track the progress each board meeting and were really proud of their students when they hit their targets. They were also able to see how clearly attendance affects the chance of progress for some of our most vulnerable students.		
Buddy reading programme between room 1 and room 4 to encourage a tuakana-teina relationship. Focus on reading from our own writing books			
Teacher Aide to run an intervention focussing on Early Words where Year 1-2 have a daily focus on reading and writing HFW			
Staff encouraged to complete their Google Certifications so that they are learning alongside their students.			
Planning for next year:			
This continues to be a target for next year. End of 2020 data shows that 3/30 of our students are working towards their curriculum level and 9/30 students are well below.			

Analysis of Variance Reporting

– Maths 2020 targets



School Name:	Te Kohanga School		School Number:	1533																																									
Strategic Aim:	Strategic Goal 1 – Sustaining a future focussed, local and culturally relevant curriculum. Strategic Goal 2 – Learners are empowered to make powerful and positive choices about their future. Strategic Goal 3 - A strengths-based reciprocal relationship exists between school, whānau and the wider community.																																												
Annual Aim:	To accelerate the progress of all students working 'below' or 'towards' their expected curriculum level.																																												
Target:	Our focus will be on making accelerated progress for all Year 2 - Year 6 students working below their curriculum level (8/30) by the end of 2019.																																												
Baseline Data:	Baseline Data for all students (as at the end of 2019) <i>Number of students who were Working 'Below' the curriculum level at the end of 2019 (data has moved into 2020 year groups)</i> <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> <tr> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> <th>Ethnicity</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td>Maori</td> <td>1</td> <td>Maori</td> <td>1</td> <td>Maori</td> <td>2</td> <td>Maori</td> <td>1</td> <td>Maori</td> <td></td> </tr> <tr> <td>Samoan</td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Asian</td> <td>1</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	1	Maori	1	Maori	2	Maori	1	Maori		Samoan	1							Asian	1
Year 2		Year 3		Year 4		Year 5		Year 6																																					
Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number	Ethnicity	Number																																				
Maori	1	Maori	1	Maori	2	Maori	1	Maori																																					
Samoan	1							Asian	1																																				

Number of students who were Working 'Towards' the curriculum level at the end of 2019 (data has moved into 2020 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	1	Maori		Maori	

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 data-bbox="165 288 616 379"> PLANNED ACTIONS </div> <div data-bbox="165 379 616 662"> <p>Teachers to identify all students in their classes who are Working Below and towards their expected curriculum level and identify these students in Student Progress Plans. Deliberate acts the teacher will use to target these students are identified.</p> </div> <div data-bbox="165 662 616 944"> <p>Extensive monitoring and tracking at least once a term, through an individualised IEP to evaluate the progress of the learners. This is written in collaboration with the student, whānau and any relevant support agencies.</p> </div> <div data-bbox="165 944 616 1133"> <p>Research the use of mathematics assessment for Junior Students. Is JAM still the most used and useful to measure attainment and next steps.</p> </div> <div data-bbox="165 1133 616 1289"> <p>Formalised tracking of student progress and achievement through asTTLe maths.</p> </div>	<p>Overall school results show continued improvement in our senior students but ongoing issues with our junior students arriving well below the expected level for a 5 year old starting school.</p> <p>5 out of the 7 targeted students made accelerated progress. 2 remain at well below their expected curriculum level.</p> <p>The overall % of students working within or above their expected curriculum level rose by 1% to 67% (EOY 2020).</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 throughout each year level all achieving below or well below their expected curriculum level. The Board of Trustees were given an updated Target student list throughout the year. We also lost 10 students so ¼ of our roll in one week – due to four different family circumstances. This had an obvious effect on our end of year data.</p> <p>We have had 15 new students start this academic year and 13 leave (6 of the leavers also only started in 2020).</p> <p>The two lockdown's had a very negative impact on our community</p>	<p><u>Strategies that had the most impact.</u></p> <p>BOT focus on targeted students meant teachers knew they had to provide an update each term and therefore were kept accountable.</p> <p><u>Strategies that had little or no impact</u></p> <p>Student progress plans were not implemented in 2019 due to teacher competence and capabilities. Support was put into day to day planning.</p> <p><i>In 2020 the school began the DMIC maths programme through Massey University. While we attended two TOD and had lecturers come in to school to visit – this year has not led to great change. As a result, we are starting the PLD and change of theory again next year.</i></p>	<p>New staff are experienced New Zealand teachers who have extensive classroom experience. This will lead to more thorough planning and a greater focus on acceleration and expectation.</p> <p>The RTLb and RTLit will be utilised to focus on all students below expected level. This is likely to be in the form of a group referral.</p> <p><i>In 2020 the school began the DMIC maths programme through Massey University. While we attended two TOD and had lecturers come in to school to visit – this year has not led to great change. As a result, we are starting the PLD and change of theory again next year.</i></p>

Staff encouraged to complete their Google Certifications so that they are learning alongside their students.	and on the learning of our students. Only one whanau had reliable internet and therefore digital distance learning was not possible. Some of students did not open a book or complete any of our home learning back during lockdown.		
Planned Collaborative Planning meetings to discuss learning and teaching programmes and students progress	Each member of the board of trustees had a group of students that they actively monitored in each meeting. Students were anonymous and a spreadsheet for each child illustrated the progress they had made academically and the interventions that the school staff had implemented. The board was able to ask questions about why students had not made enough progress and what resources could be utilised to help these students. The Board were excited to track the progress each board meeting and were really proud of their students when they hit their targets. They were also able to see how clearly attendance affects the chance of progress for some of our most vulnerable students.		
Learning Walks focused on the teaching of reading and best practice.			
Audit and purchase of new mathematics resources to support use of materials and strand.			
Planning for next year:			
This continues to be a target for next year. End of 2020 data shows that 6/30 of our students are working towards their curriculum level and 5/30 students are well below.			

Te Kohanga School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$497 (excluding GST). The funding was spent on sporting endeavours.