

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF KAIRANGA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Kairanga School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 17, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 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 for our opinion

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

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

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

Responsibilities of the Board 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, 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 the School.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

KAIRANGA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 2370

Principal: James Rea

School Address: 1099 Kairanga-Bunnythorpe Road, RD 5, Kairanga 4475

School Postal Address: 1099 Kairanga-Bunnythorpe Road, RD 5, Kairanga 4475

School Phone: 06 329 0824

School Email: office@kairanga.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Rebecca Argle	Chair Person	Elected	May-21
James Rea	Principal	ex Officio	
Anna McLachlan	Public Relations	Elected	May-23
Michelle Ebbet	Planning & Self Review	Elected	May-23
Jonathan Murrow	Property	Elected	May-21
Jeremy McLachlan		Elected	Dec-20
Howard Martin	Finance	Elected	May-21
Jo Lark	Staff Rep	Elected	May-21
Natalie Parlane	Planning & Self Review	Elected	Nov-20
Jeremy Dodge	Community Liaison	Elected	Nov-20

Accountant / Service Provider: Openbook Solutions Limited

KAIRANGA SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Kairanga 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.

Rebecca maree Florence Argyle
Full Name of Board Chairperson

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Signature of Board Chairperson

18 May 2021
Date:

James Allan Rea
Full Name of Principal

James Rea

Signature of Principal

17 May 2021
Date:

Kairanga 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	1,409,642	1,125,899	1,387,472
Locally Raised Funds	3	41,387	59,951	67,820
Interest income		1,850	996	1,920
International Students	4	0	0	2,515
		<u>1,452,879</u>	<u>1,186,846</u>	<u>1,459,728</u>
Expenses				
Locally Raised Funds	3	29,181	47,403	54,749
International Students	4	0	0	750
Learning Resources	5	948,644	831,860	994,589
Administration	6	100,444	88,294	91,653
Finance		1,211	1,920	2,008
Property	7	284,194	187,476	280,734
Depreciation	8	27,882	11,901	26,787
Loss on Disposal of Property, Plant and Equipment		760	0	1,045
		<u>1,392,316</u>	<u>1,168,854</u>	<u>1,452,313</u>
Net Surplus / (Deficit) for the year		60,563	17,992	7,415
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>60,563</u>	<u>17,992</u>	<u>7,415</u>

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



Kairanga 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		157,231	157,231	149,817
Total comprehensive revenue and expense for the year		60,563	17,992	7,415
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		3,365	0	0
Equity at 31 December	23	221,159	175,223	157,231
Retained Earnings		219,254	173,367	155,375
Reserves - Matheson Trust [1]		1,905	1,856	1,856
Equity at 31 December		221,159	175,223	157,231

	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Opening balance	1,856	1,856	2,225
Transfer to reserve	49	0	0
Funds provided for students in hardship	0	0	(369)
Closing balance	1,905	1,856	1,856

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.



Kairanga School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	137,540	46,974	364,198
Accounts Receivable	10	78,919	65,000	63,888
Prepayments		1,174	4,000	4,102
Investments	11	50,522	52,000	49,445
		<u>268,155</u>	<u>167,974</u>	<u>481,633</u>
Current Liabilities				
GST Payable		7,502	12,000	53,544
Accounts Payable	13	95,152	75,000	70,948
Revenue Received in Advance	14	5,572	2,000	2,076
Provision for Cyclical Maintenance	15	0	14,000	6,957
Finance Lease Liability - Current Portion	16	8,070	8,070	9,665
Funds held for Capital Works Projects	17	34,045	0	303,438
		<u>150,341</u>	<u>111,070</u>	<u>446,627</u>
Working Capital Surplus/(Deficit)		117,814	56,904	35,006
Non-current Assets				
Property, Plant and Equipment	12	134,919	144,006	155,907
		<u>134,919</u>	<u>144,006</u>	<u>155,907</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	31,574	25,687	25,611
Finance Lease Liability	16	0	0	8,070
		<u>31,574</u>	<u>25,687</u>	<u>33,681</u>
Net Assets		<u>221,159</u>	<u>175,223</u>	<u>157,231</u>
Equity	23	<u>221,159</u>	<u>175,223</u>	<u>157,231</u>

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



Kairanga 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		335,996	292,907	311,540
Locally Raised Funds		44,883	59,951	67,855
International Students		0	0	2,515
Goods and Services Tax (net)		(46,043)	(41,544)	37,800
Payments to Employees		(148,761)	(142,548)	(187,808)
Payments to Suppliers		(120,469)	(169,910)	(164,842)
Cyclical Maintenance Payments in the year		(6,956)	(6,957)	(21,739)
Interest Paid		(1,211)	(1,920)	(2,008)
Interest Received		2,409	996	1,593
Net cash from Operating Activities		59,847	(9,025)	44,909
Cash flows from Investing Activities				
Purchase of Property, Plant & Equipment (and Intangibles)		(7,654)	0	(10,857)
Purchase of Investments		(1,077)	(2,555)	(1,498)
Net cash from Investing Activities		(8,731)	(2,555)	(12,353)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,365	0	0
Finance Lease Payments		(11,718)	(2,206)	(10,921)
Funds Held for Capital Works Projects		(269,422)	(303,438)	277,857
Net cash from Financing Activities		(277,775)	(305,644)	266,936
Net increase/(decrease) in cash and cash equivalents		(226,658)	(317,224)	299,491
Cash and cash equivalents at the beginning of the year	9	364,198	364,198	64,706
Cash and cash equivalents at the end of the year	9	137,540	46,974	364,198

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



Kairanga School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Kairanga 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.

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.

Cyclical maintenance provision

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.



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 carry forward 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) 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.

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–50 years
Furniture and equipment	5–10 years
Information and communication technology	4–20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) 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.



l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) 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).

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as "financial assets measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

s) 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 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operational Grants	300,085	250,520	252,336
Teachers' Salaries Grants	832,833	699,996	841,722
Use of Land and Buildings Grants	237,034	132,996	230,938
Resource Teachers Learning and Behaviour Grants	9,634	18,568	7,306
Other MoE Grants	29,582	23,819	55,171
Other Government Grants	474	0	0
	1,409,642	1,125,899	1,387,472

Other MOE Grants total includes additional COVID-19 funding totalling \$7,189 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
Revenue	\$	\$	\$
Donations	17,350	15,100	22,597
Activities	11,660	36,864	32,650
Trading	6,381	7,279	6,658
Fundraising	5,996	708	5,916
	41,387	59,951	67,820
Expenses			
Activities	16,077	39,695	43,678
Trading	6,506	7,000	7,521
Fundraising (Costs of Raising Funds)	6,598	708	3,182
Other Locally Raised Funds Expenditure	0	0	369
	29,181	47,403	54,749
Surplus/ (Deficit) for the year Locally raised funds	12,206	12,548	13,071

4. International Student Revenue and Expenses

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
International Student Roll	Number 0	Number 0	Number 3
	2020 Actual	2020 Budget (Unaudited)	2019 Actual
Revenue	\$	\$	\$
International Student Fees	0	0	2,515
Expenses			
Other Expenses	0	0	750
	0	0	750
Surplus/ (Deficit) for the year International Students'	0	0	1,765



5. Learning Resources

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Curricular	8,814	14,700	9,733
Information and Communication Technology	623	8,464	3,319
Library Resources	1,292	495	70
Employee Benefits - Salaries	932,854	795,701	969,049
Staff Development	5,061	12,500	12,418
	948,644	831,860	994,589

6. Administration

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Audit Fee	4,304	4,179	4,179
Board of Trustees Fees	4,565	5,550	4,510
Board of Trustees Expenses	622	0	763
Communication	1,900	2,100	1,713
Consumables	3,190	2,408	2,875
Operating Lease	6,918	5,599	5,775
Other	19,830	11,167	15,307
Employee Benefits - Salaries	48,368	46,843	46,258
Insurance	3,383	3,798	3,613
Service Providers, Contractors and Consultancy	7,364	6,650	6,660
	100,444	88,294	91,653

7. Property

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	3,319	4,240	4,756
Consultancy and Contract Services	23,343	21,120	25,178
Cyclical Maintenance Provision	5,963	7,120	6,588
Grounds	2,529	2,900	2,233
Heat, Light and Water	7,924	7,500	6,561
Repairs and Maintenance	3,595	10,600	3,951
Use of Land and Buildings	237,034	132,996	230,938
Security	487	1,000	527
	284,194	187,476	280,734

8. Depreciation

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Building Improvements - Crown	8,680	174	8,611
Furniture and Equipment	3,323	7,500	3,857
Information and Communication Technology	5,931	3,769	4,805
Leased Assets	9,267	0	8,865
Library Resources	681	458	649
	27,882	11,901	26,787



9. Cash and Cash Equivalents

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Bank Current Account	59,529	46,974	116,726
Bank Call Account	78,011	0	47,473
Short-term Bank Deposits	0	0	200,000
Cash and cash equivalents for Statement of Cash Flows	137,540	46,974	364,198

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

Of the \$137,540 Cash and Cash Equivalents, \$53,485 is held by the School on behalf of the Ministry of Education. These funds are required to be spent on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Receivables	140	750	354
Receivables from the Ministry of Education	13,014	0	1,050
Interest Receivable	108	750	667
Banking Staffing Underuse	0	11,500	12,688
Teacher Salaries Grant Receivable	65,657	52,000	49,129
	78,919	65,000	63,888
Receivables from Exchange Transactions	248	1,500	1,020
Receivables from Non-Exchange Transactions	78,671	63,500	62,868
	78,919	65,000	63,888

11. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	50,522	52,000	49,445
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	50,522	52,000	49,445

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	99,565	0	0	0	(8,680)	90,884
Furniture and Equipment	16,053	0	0	0	(3,323)	12,731
Information and Communication	17,975	7,433	(760)	0	(5,931)	18,717
Leased Assets	16,883	0	0	0	(9,267)	7,616
Library Resources	5,431	222	0	0	(681)	4,971
Balance at 31 December 2020	155,907	7,655	(760)	0	(27,882)	134,919



	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	212,449	(121,565)	90,884
Furniture and Equipment	133,981	(121,250)	12,731
Information and Communication Technology	54,373	(35,656)	18,717
Leased Assets	32,735	(25,119)	7,616
Library Resources	43,308	(38,337)	4,971
Balance at 31 December 2020	476,846	(341,927)	134,919

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	107,453	1,767	(1,045)	0	(8,611)	99,565
Furniture and Equipment	18,223	1,687	0	0	(3,857)	16,053
Information and Communication	16,349	6,431	0	0	(4,805)	17,975
Leased Assets	24,275	1,474	0	0	(8,865)	16,883
Library Resources	5,107	972	0	0	(649)	5,431
Balance at 31 December 2019	171,407	12,331	(1,045)	0	(26,787)	155,907

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	212,449	(112,885)	99,565
Furniture and Equipment	133,981	(117,928)	16,053
Information and Communication Technology	48,053	(30,078)	17,975
Leased Assets	32,735	(15,851)	16,883
Library Resources	43,086	(37,655)	5,431
Balance at 31 December 2019	470,303	(314,397)	155,907

13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	18,678	15,000	14,888
Accruals	10,273	6,500	5,696
Employee Entitlements - Salaries	65,657	52,000	49,129
Employee Entitlements - Leave Accrual	544	1,500	1,235
	95,152	75,000	70,948
Payables for Exchange Transactions	95,152	75,000	70,948
	95,152	75,000	70,948

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Other	5,572	2,000	2,076
	5,572	2,000	2,076



15. Provision for Cyclical Maintenance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Provision at the Start of the Year	32,567	32,567	47,718
Increase/ (decrease) to the Provision During the Year	5,963	14,077	6,588
Use of the Provision During the Year	(6,956)	(6,957)	(21,739)
Provision at the End of the Year	31,574	39,687	32,567
Cyclical Maintenance - Current	0	14,000	6,957
Cyclical Maintenance - Term	31,574	25,687	25,611
	31,574	39,687	32,567

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	8,442	11,000	10,876
Later than One Year and no Later than Five Years	0	8,500	8,442
Later than Five Years	0	0	0
	8,442	19,500	19,318

17. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Decking & Playground Landscaping	<i>in progress</i>	0	36,168	(6,765)	0	29,404
Block 1 Upgrade	<i>in progress</i>	303,438	57,550	(380,053)	0	(19,065)
Security Upgrade	<i>completed</i>	0	8,476	(8,476)	0	0
Playground Upgrade	<i>in progress</i>	0	15,240	(15,614)	0	(374)
Turf	<i>in progress</i>	0	24,081	0	0	24,081
Totals		303,438	141,515	(410,908)	0	34,045

Represented by:

Funds Held on Behalf of the Ministry of Education	53,485
Funds Due from the Ministry of Education	(19,439)
	34,045

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Roof Replacement	<i>completed</i>	1,348	442	(1,790)	0	0
Block 1 Upgrade	<i>in progress</i>	35,160	290,951	(22,673)	0	303,438
Totals		36,508	291,393	(24,463)	0	303,438



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 Principal and the Assistant Principal:

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,565	4,510
Full-time equivalent members	0.13	0.36
<i>Leadership Team</i>		
Remuneration	408,891	287,604
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	413,456	292,114
Total full-time equivalent personnel	4.13	3.36

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	120 - 130	60 - 70
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

Principal - Acting

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0	40 - 50
Benefits and Other Emoluments	0	0
Termination Benefits	0	0

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	0
110 - 120	0	0
	0	0

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	0	0
Number of People	0	0

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:

(a) A contract for Decking & Playground Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$36,168 has been received of which \$6,765 has been spent on the project to date; and

(b) A contract to upgrade block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$388,427 has been received of which \$402,930 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$26,757 contract for the turf as agent for the Ministry of Education. This project is fully funded by the Ministry and \$24,081 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) A contract to upgrade the playground as agent for the Ministry of Education. The project is fully funded by the Ministry and \$15,240 has been received of which \$15,614 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$370,000)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) Service charges on photocopier lease;

	2020 Actual	2019 Actual
	\$	\$
No later than One Year	5,147	11,980
Later than One Year and No Later than Five Years	0	5,147
Later than Five Years	0	0
	<u>5,147</u>	<u>17,127</u>



23. Managing Capital

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

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	137,540	46,974	364,198
Receivables	78,919	65,000	63,888
Investments - Term Deposits	50,522	52,000	49,445
Total Financial assets measured at amortised cost	266,981	163,974	477,531

Financial liabilities measured at amortised cost

Payables	95,152	75,000	70,948
Finance Leases	8,070	8,070	17,736
Total Financial Liabilities Measured at Amortised Cost	103,222	83,070	88,684

25. Events After Balance Date

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



Kairanga School

Statement of Variance. 2020 - 2021



Our school vision is to build firm foundations for a lifetime of learning based on our core values:

Integrity	Respect	Responsibility	Perseverance	Empathy
	Resilience		Cooperation	

DRIVING GOAL: To achieve success and growth for all.

VISION: For Life we are learning. Whaia to matauranga, Kia ora ai tatou.

Goal 1: To provide high quality programmes in literacy and numeracy
KC: *Using Language, Symbols & Texts.*

Goal 2: To deliver a balanced curriculum, incorporating Key Competencies.
KC: *Thinking*

Goal 3: To promote the uniqueness of Kairanga School with its rural flavour and enhanced community partnership
KC: *Participation & Contributing*

Goal 4: To foster personal values of pride, respect for self, others, and the environment within our school and the wider community.
KC: *Managing Self, Relating to Others & Participating & Contributing.*

Māori Achievement Statement

Rationale

The Treaty of Waitangi is the founding document of New Zealand/Aotearoa, and as such provides for a partnership between Maori as Tangata Whenua and the Crown as the provider of educational services.

Purpose

Our vision is that Kairanga School will contribute in a meaningful way to improving the achievement of Maori students and create opportunities for the whole school to experience, understand and celebrate te reo me ona tikanga/the Maori Language and Culture as an inherent and special part of our community.

Guidelines

1. The school will place a particular emphasis on gathering and analysing information on the achievement of Maori students across the curriculum and take proactive steps to improve outcomes for these students where necessary. There will be clear and realistic policies, plans and targets for improving the achievement of Maori students (as per [NAG 1\(e\)](#) and [NAG 2A\(c\)](#))
2. The school will provide learning opportunities for all students that promote and foster te reo me ona tikanga.
3. To enable Māori to achieve educational success as Māori, the school will provide learners with an educational experience that reflects and affirms their identity, language and culture.
4. The school will provide opportunities and encourage participation by all staff and the Board, in initiatives that improve their understanding and appreciation of Te reo me ona tikanga.
5. A Maori perspective will be sought and incorporated (where practicable) into all aspects of school governance, management, operations and curriculum delivery.
6. The identity, language and culture of Māori students and their whānau will be embedded into staff professional learning and development and teacher practice.
7. A strong relationship with the school's Maori community/whanau is fundamental to improving Maori students' achievement. Whanau will be actively engaged in all aspects of governance and management.
8. Our school will continue to consult with and reflect the aspirations, cultural practices and language of our local iwi Ngati Kauwhata.

Legislation

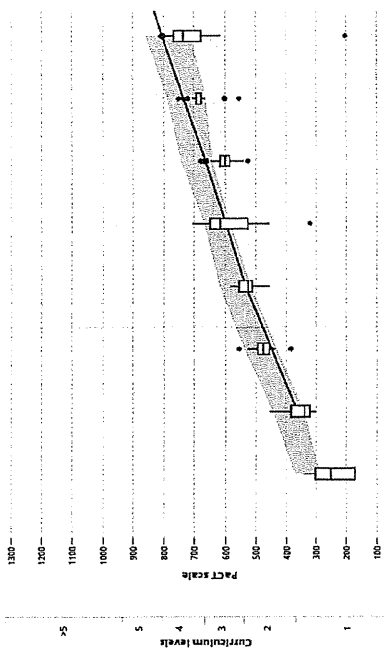
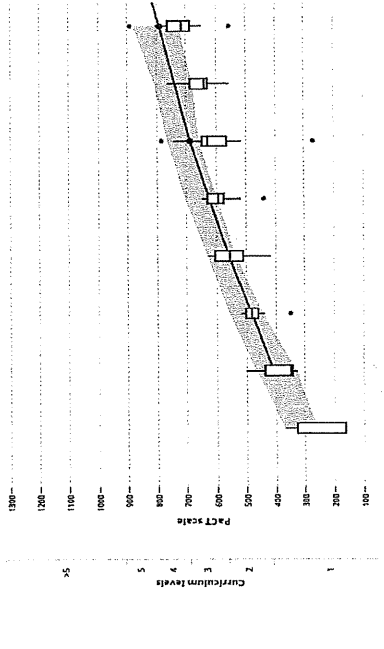
• Te Tiriti o Waitangi	• Education Act NZ
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Related Documents

• Kairanga Strategic Plan -Tikanga Maori	• Ka Hikitia, Tataiako
•	• http://temangoroa.tki.org.nz/

Achievement Targets 2020

Literacy Reading

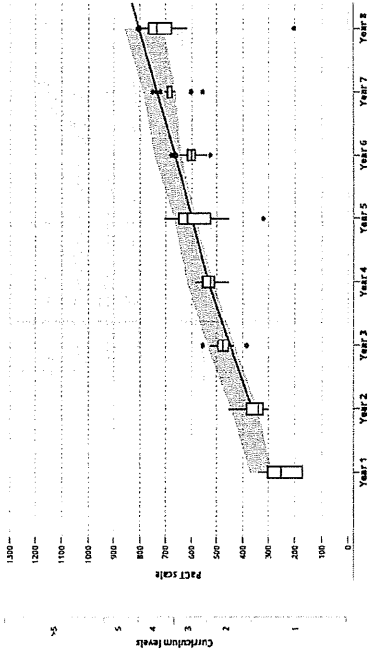
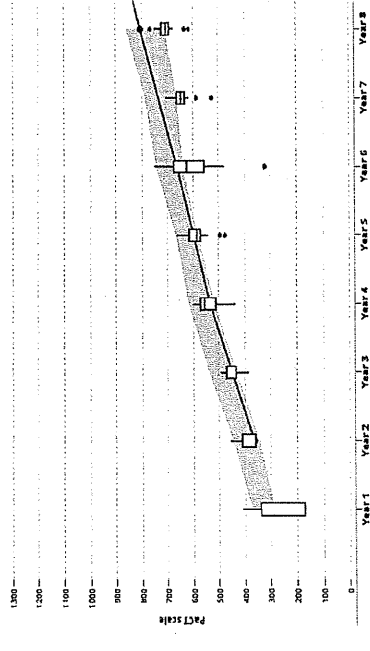
Goals	Outcome	Next Steps
<ul style="list-style-type: none">● To raise the achievement of all students in reading to be within or above typical student progress.● To raise the achievement of students in year 5 students to have children in the 50 %- 75% quartile (2019) achieving expected progress and 75 % of all year 6 achieving typical progress by the end of 2020.● To have 50% of children achieving above expected progress in year 7, 75% within typical progress.● Monitor progress of our year 1 cohort	<ul style="list-style-type: none">● Not achieved● 71% At & Above expected progression year 6 PACT data shows not achieving the year 5 goal but OTJ data shows us being much closer● Not achieved 75% at 6% above● Year 1 made great progress and all have met expectations.	<ul style="list-style-type: none">● Focus support on our year 10 year 6 and 8 year 7 students who are yet to reach the 2020 OTJ expectations.● Look at additional Tier 3 interventions. Digitise our resource and reintroduce rainbow reading for comprehension alongside fluency.
2019	2020	
<p>Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time Period: 2019 Term 4</p> 	<p>Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2020 Time Period: Latest</p> 	

Literacy Writing

Goals	Outcome	Next Steps
<ul style="list-style-type: none">To raise the achievement of all students in writing to be within or above typical student progress.To raise the achievement of students in year 5 students to have children in the 50 %- 75% quartile (2019) achieving expected progress and 75 % of all year 6 achieving typical progress by the end of 2020.To have 50% of children achieving above expected progress in year 7, 75% within typical progress.Monitor progress of our year 1 cohort.	<ul style="list-style-type: none">Not achievedNot achieved. 54% are at or above expected OTJ. The year 6 group are still a very diverse group in writing achievementnot achieved)Year 1 students are progressing well when looking at PACT and OTJ data	<ul style="list-style-type: none">Focus support on our year 11 year 6 and 8 year 7 students who are yet to reach the 2020 OTJ expectations.Look at additional Tier 3 interventions.Apply for additional funding for tier 2 students.
2019	2020	

Achievement report (school view) - Writing Kairanga School		Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time Period: End of year reporting window	
● Base data series: Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time period: End of year reporting window		● Base data series: Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2020 Time Period: Latest	
→ Expected curriculum progress		→ Typical student progress	

Numeracy

Goals	Outcome	Next Steps
<ul style="list-style-type: none">● To raise the achievement of all students in numeracy to be within typical student progress.● To raise the achievement of students in year 6 students to have children in the 50 %- 75% quartile (2019) achieving expected progress and 75 % of all year 6 achieving typical progress by the end of 2020.● To have 50% of children achieving above expected progress in year 7, 75% within typical progress.● Monitor progress of our year 1 cohort.	<ul style="list-style-type: none">● Not achieved● 58% of year 6 students are at or above expectation in math● PaCT data does not show this but OTJ is closer with 62% at or above expected progress● Achieved- the year students have become more closely aligned and achieving at expectation● Year 1 moved to all be at expectation. PaCt shows year 1 again looks to be of concern. This seems to be an issue with PaCT.	<ul style="list-style-type: none">● Focus support on our year 11 year 6 and 8 year 7 students who are yet to reach the 2020 OTJ expectations.● Look at additional Tier 3 interventions such as TA numeracy support workshops.
2019	2020	
<p>Gender: All genders Ethnicity: Ethnicity - All Year: 2019 Time Period: 2019 Term 4</p> 	<p>Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2020 Time Period: Latest</p> 	

Strategic Section - Annual Plan

Curriculum

(NAG 1)

2020

Charter Goal	Goal 1: To provide high quality programmes in literacy and numeracy	Indicator/s	Outcome	Next Steps
<p>Actions</p> <p>Curriculum review and PLD for the Kairanga Maths Plan.</p>	<p>Review and re-establish our purposes and processes in Math, completing a full year review for the whole school, in line with our understanding of the NZC.</p> <p>This year will see a consolidation of what 'good teaching and learning is', and the creation of a pedagogy statement.</p> <p>Provide specific Professional Development of Math what 'good' knowledge, practice and outcomes are for Kairanga School.</p> <p>Review and update the CDP section of the Math Curriculum in light of new understandings.</p>		<p>Reviewed learning in the fast lane at staff meetings.</p> <p>Identified exemplary teaching and support strategies.</p>	<p>Read another book that challenges our thinking in 2021. Teaching to the north east.</p> <p>Define our shared pedagogy understanding and beliefs in statement in 2021</p>
<p>Curriculum review of Te Reo Maori & Tikanga in Kairanga School</p>	<p>Review and re-establish our purposes and processes of Te Reo and promotion of Tikanga Maori. Complete a review for the whole school, in line with our understanding of the requirements of the NZC and the needs of our pupils, to provide a localised curriculum in our context.</p> <p>Provide specific Professional Development of Te Reo & Tikanga, what 'good' knowledge, practice and outcomes are for Kairanga School pupils.</p> <p>Review and update the CDP section of the Te Reo Curriculum in light of new understandings.</p> <p>Consult with the community, through newsletters and evening Curric Meetings on the processes for this.</p> <p>A continuation of this will continue to be embedded in 2021 strategic planning.</p>		<p>Development of a Maori Strategy</p> <p>Connections with Rangitanē and Te Rangimarie Marae</p> <p>Development of Kahui Ako goals and Poutama Achievement Challenge</p>	<p>Bring DP on board assigned within the School leader to drive this PD with staff.</p>
<p>'Kairanga Kid' continuation</p>	<p>Kairanga Kid to be used in all classes consistently, to increase pupil personal development, learning engagement, goal-setting, belonging and safety.</p>		<p>Kairanga Kid has been updated with images and also aligned to new values.</p>	<p>Share this with the community and students. Make it part of daily our</p>

	Communication of the K-Kid to be further presented for families, to increase awareness and use at home. Ensure new staff members are trained in the use of and thinking for a PaCT mode. Look to build further staff capability through LPF training and moderation processes.		communication with students. Decide with the leadership team how PACT will be implemented in 2021. Upskill new DP with PaCT
PaCT Training			
Structured Learning Approach (Spelling & Writing) embedding cont.	A continuing focus on the Reading programme and the MSL approach to literacy learning in our school. Implement a buying programme for new and added resources for Reading.	New resources purchased focused on the middle school.	Continue to support MSL through resourcing materials and building networks.
Continue to embed the Wetland learning science programme.	Review the implementation of Wetland class projects from 2017. Explore support from Enviroschools, DoC and Horizon's, as well as making connections to the Scientific Community.	We have joined a revitalised hall committee.	Work alongside the lions to develop the area further and make it more accessible and usable throughout the year.
Reporting on pupil achievement and progress	According to our Self-Review policy, detailed Achievement Reports to be collated and consulted with staff, presented to the BoT, and analysed for further school-wide improvement. NZ Curriculum Levels are included, as is the Analysis of Variance. Community to be informed of the outcome of these reports.	With lockdown data was not collected or analysed mid year. End of year data showed no noticeable cohort deficits in student progress.	Using data to make specific goals in relation to the students and cohorts in most need. Specific, measurable and achievable.
Changes at Puberty course	For intermediate-aged pupils, offer and run the programme according to identified needs and community input. Consult with the community, especially parents before and after so they can link in with learning.	This was not run due to COVID	Run this program in 2021

Documentation and Self Review

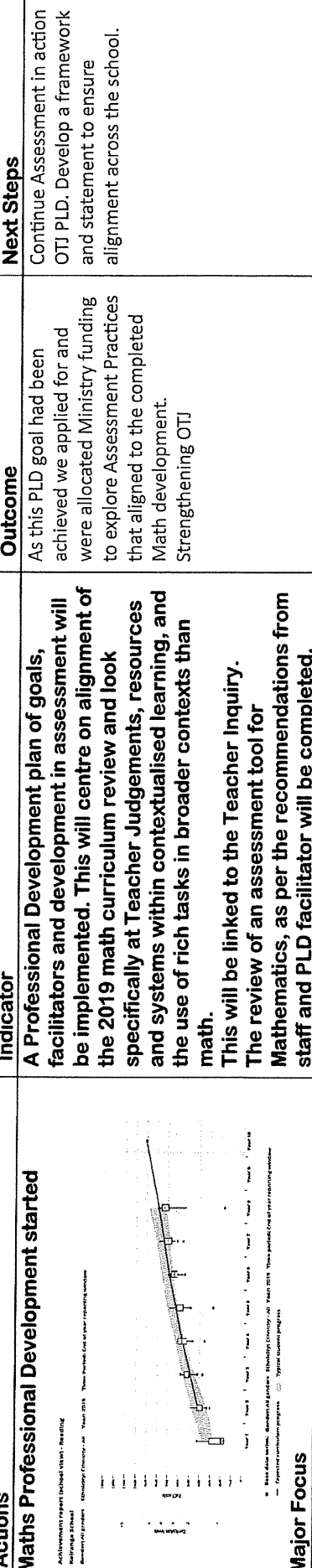
(NAG 2)

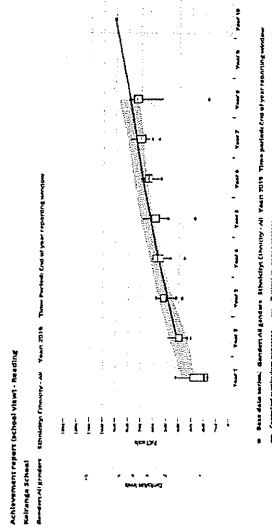
2020

Charter Goals	Goal 2: To deliver a balanced curriculum, incorporating Key Competencies. Goal 3: To promote the uniqueness of Kairanga School with its rural flavour and enhanced community partnership	
Actions	Indicator	Outcome
Strategic Plan/ Charter documentation completed	A full three-year major review of the Kairanga School Charter (including Charter, Strategic Plan, ToW Policy, AoV's, Development Plan & Yearly Targets). Full consultation with our parents, local, and Maori community. Charter and associated documents forwarded to MoE for approval by March 1st.	An Interim Charter was submitted in March 2020. A new charter has been completed with supporting plans in strategic areas.
Admin Review	Review and organise the NAG Folders & Portfolios, and how we organise them in Kairanga School. Seek models from other schools, NZSTA, & Advisors as a guide to develop our formats.	NAG folders have had additional documents added to make them more useful eg depreciation plan in finance, plumbing maps in property
Progress & Consistency Tool (PaCT) implementation.	Extend our use of PaCT to all Frameworks (Maths, Writing, Reading). Use this tool to report on the OTJs for each child in the school, including as the basis for Achievement Reports to the Board, for reflection by teachers and School Leaders. Develop further consistency in OTJ and moderation particularly in Numeracy.	Review if this is best used as a global tool of a targeted tool for target students. Complete PLD work with Kirsty Silvester in making robust OTJ through rich learning activities.
Pupil Achievement Reporting to BoT	Review Achievement Reports in Writing, Reading and Mathematics, ensuring they are timely, consistent and allow Kairanga School to better cater for the learning needs and support of all learners. Reading, Mathematics, & Writing to be presented to the BoT and staff for reflection and recommendations. Use PaCT information and reporting to report to the BOT, Leadership, Teachers and parents.	Using data to make specific goals in relation to the students and cohorts in most need. Specific, measurable and achievable.

Priority Learner Monitoring	Refine and improve our identification, tracking and measuring of children of academic concern and the effectiveness of interventions.	SENCO monitoring was strengthened this year. A template is a work in progress that can then become part of our SMS	Finalise template and bring into SMS
Two Year Self-Review Plan continued	Two Year Plan has all policies and procedures as necessary. Highlight any policies in urgent need of review from previous years.	Continued to review policy in line with schedule. Added in new policy where it was needed	Continue to review and amend policy schedule.
Operational Plan drawn up annually and completed	School Operational Annual Plan written up at the beginning of the year, submitted to the Board for approval and checked monthly for progress. All reviews completed on time as per Self-Review plan.	An annual plan was drawn up and followed.	Continue to use planning and documentation to guide the 2021 annual plan.
Property Plan reviewed, updated and begun	Using appropriate consultants (EdServices) to continue to review the needs of the school and meet the requirements laid out in the MoE Handbook and 5YPP, to ensure the best physical facilities for our pupils. Identify Project for Property top up funding and our next 5 year plan starting in 2022.	Last plans completed from the past 5 year plan. New SIP package projects underway. Asset replacement plan developed to guide purchasing.	Begin process of developing new 5 year property plan.
Curriculum Review	Major review, as for NAG1 above.		
Kahui Ako - Community of Learning	In 2020 the Kāhui Ako has received funds from the Ministry of Education to support professional learning in Culturally Responsive and Relational Pedagogy (CR&RP). Linton Camp School will be an active participant in this development. It is expected that work on CR&RP will involve several years of instruction, planning and action.	James was appointed as a support Principal on the Kahui Ako, joining some of the management team meetings.	Continue to grow and share the development of CR&RP with the staff and begin having greater impact at a classroom level.

(NAG 3)

<p>Charter Goal</p>	<p>Goal 4: To foster personal values of pride, respect for self, others, and the environment within our school and the wider community.</p>			
<p>Actions</p>	<p>Maths Professional Development started</p>  <p>Major Focus</p> <p>Maori Review</p>	<p>Indicator</p> <p>A Professional Development plan of goals, facilitators and development in assessments will be implemented. This will centre on alignment of the 2019 math curriculum review and look specifically at Teacher Judgements, resources and systems within contextualised learning, and the use of rich tasks in broader contexts than math.</p> <p>This will be linked to the Teacher Inquiry. The review of an assessment tool for Mathematics, as per the recommendations from staff and PLD facilitator will be completed.</p> <p>Explore the aspirations for our Maori whanau and our resources and capacity to meet them.</p>	<p>Outcome</p> <p>As this PLD goal had been achieved we applied for and were allocated Ministry funding to explore Assessment Practices that aligned to the completed Math development. Strengthening OTJ</p>	<p>Next Steps</p> <p>Continue Assessment in action OTJ PLD. Develop a framework and statement to ensure alignment across the school.</p>
<p>Teacher Inquiry model implemented</p>	<p>The Kairanga School model of Teacher Inquiry will be reviewed, combining the present systems of Appraisal, Critical Friends and PD Reflection. Inquiry to be the basis of reflection, discussion, collaboration and improvement in school achievement.</p> <p>All teachers maintain effective Professional Reflection Journals throughout the year.</p>	<p>With COVID impacting student participation and attendance, a lack of valid data and a focus well being meant that traditional inquiry was parked for 2020.</p>	<p>Revisit our model and identify CR& RP related inquiries.</p>	



	Review to ascertain the effectiveness of this programme to provide reflection, observation and collegial discussions and improvements for Teachers and Pupils, throughout the year.			
Teacher Appraisal Model Reviewed	All teaching staff are to undergo a course of professional reflection, reading, professional development and formal appraisal, (including observation), according to BoT policy (see above).	Readings were completed using learning in the fast lane. Teachers completed two reflections against professional standards.	Read Teaching to the North East by Graham Bishop with Staff. Develop a pedagogy statement form 2020-21 readings and shared beliefs.	
Principal Appraisal	The principal will undergo a course of professional reflection, reading, professional development and formal appraisal, according to BoT policy. This will include participation in a PLG, facilitated through Carol Lynch. This appraisal will be completed by using an outside provider This year only, using the Principal's Agreement as the basis. 2021 will see a return to Principal to be appraised by the BOT Chairperson, in house.	James attended termly PLG group sessions led by Carol Lynch Appraisal was completed by Nic Rate Appraisal goals reflected on termly	BOT chair to undertake the review in 2021 using the model developed in 2020.	
Health & Well-Being Climate	Survey school community via BoT major Community Consultation, personnel and pupils on various Health & Well-Being facets of the school climate, culture and environment.	Regular communication at the start of the year and data gathering was completed to inform strategic development and BOT reporting.	Look to use the NZCER culture survey questions in the student & staff review. Complete this in term 1 and three.	

Finance & Property

(NAG 4)

2020

Charter Goal	Goal 4: To foster personal values of pride, respect for self, others, and the environment within our school and the wider community.		
Actions	Indicator	Outcome	Next Steps
Monthly written report to BoT	All monthly accounts balanced and reconciled, BoT goals are planned for and ready to be implemented. Monthly Accounting reports are presented.	Financial reports completed Monthly.	Principal to look to meet with Finance officer more regularly in person.
School grounds and buildings are maintained.	Monthly safety reports are completed, water testing is completed, MoE requirements for reporting are met. Property file kept up-to-date. Painting contract (Wash-downs and Touch-ups only). Working Bee arranged as needed.	All requirements met. At times we have work requests. Often these are in relation to incomplete work from ILE refurbishment New cyclical maintenance plan developed with caretaker.	Continue to complete checks, testing and look to manage our great resources well. Start 2nd 5YA planning with MOE
Buildings and grounds are developed	5YPP used to guide property development. ILE renovations completed for room 1-4 Planting along the field boundary fence continued. Heat Pump replacement funding applications sought. Explore and decide on progress for sewerage & drainage. Funding of Tennis Courts applied as per the plans for this space, in partnership with the Hall. Explore and Plan the best use of Ministry Top Up Funding	Completed ILE project. Asbestos added complexity and cost. This was managed well in consultation with MOE and Ed Services. Heat pump trust application unsuccessful.	Begin communication in preparation of the next 5 year plan. Continue to explore funding for heat pumps and turf.
Long-Term financial viability is maintained	Annual Budget is prepared by November, highlighting BoT priorities in Curriculum (incl Priority learners), Property and Personnel areas. Monetary reserves are kept for future plans. Review Cyclical Maintenance and Depreciation plan and amounts used to guide savings (see Property Plan). Review Asset Replacement Plan and update for future. Continue the Home & School procedures, supporting them in their fundraising and funding help for pupils.	Creation of new management plans as those found were too old. New depreciation and asset replacement schedules will guide saving and spending as we move forward.	Monitor, adjust and track saving, spending and needs.
Reporting to the Min of Ed	Ensure the Annual Report, including Audit, 5YPP & AoV, is to MoE by May 31 st .	Complete. CoVid made this challenging to meet deadlines but was within guidelines.	Continue to complete and submit reports as required.

Health and Safety

(NAG 5)

2020

Goal	Indicator	Outcome	Next Steps
The School grounds and buildings are safe, secure & healthy	<p>Monthly property checks are completed and items fixed as required.</p> <p>Argest documents completed online.</p> <p>Fence review of boundary fencing and implications of full-fencing.</p> <p>Milk In Schools continues.</p> <p>School playground reviewed and investigated as to safety and maintenance,</p> <p>Create an asbestos audit of the school.</p>	<p>Checks completed and submitted.</p> <p>All work request notices are actioned.</p> <p>Draft asbestos plan created</p>	<p>Continue Checks and required actions.</p> <p>Complete asbestos plan.</p>
All personnel, pupils and visitors to our school are safe.	<p>Emergency Evacuations will occur each term. Adjustments made as needed.</p> <p>Any perceived dangers reported to the Office, Caretaker, or Principal will be investigated and fixed, if necessary.</p> <p>New Health & Safety law implemented through the review of our policies and procedure, in light of new MoE guidelines.</p> <p>All staff to have self-run PD in the roles and responsibilities included in new legislation.</p> <p>Community continued to be informed and educated of new H&S requirements, through Meetings, newsletters and Facebook of how to be safe at school and reporting incidents or hazards.</p>	Completed as required	<p>Continue regular implementation.</p> <p>Monitor new vaping regulation and their action.</p>
Staff sickness will be reduced.	<p>Continuing review how to support staff well-being, including 'flu-immunisation offer to staff.</p> <p>Twice yearly staff surveys as part of appraisal with a focus section on wellbeing</p>	<p>Flu jab was welcome by staff.</p> <p>Sickness well managed.</p> <p>Family commitments had greatest impact on leave.</p>	COVID vaccine will be interesting to monitor in 2021
'Kairanga Kid' continuation	Kairanga Kid used in all classes consistently, to increase pupil personal development and goal-setting.	Completed	Communicate these new values and K-Kid attributes
Positive School-wide behaviour will be the norm	<p>Communication of the K-Kid to be further presented to new families, to increase awareness and use at home.</p> <p>Our Behaviour Management plan will be consistently used throughout the school.</p> <p>Strengthen the Home School Communication</p> <p>Monitor the Kairanga Kid implementation.</p>	Review Completed	Communicate these new values and K-Kid attributes

Legislation and Community Partnership

(NAG 6)

2020

Goal	Indicator	Outcome	Next Steps
Administration within the school will meet MoE requirements and ensure a smooth-running school.	<p>Review the Procedures Handbook for teachers, ensuring clarity around expectations throughout the school.</p> <p>Digitise access to policy and procedure for staff.</p> <p>ENROL processes are reviewed, updating and changing details as needed.</p> <p>Review the Parents Handbook and brochures, updating as needed.</p> <p>Update the school website, with staff, newsletters and photos.</p> <p>Review the MoE guidelines on Roll Returns to ensure we effectively and efficiently meet the reporting requirements.</p> <p>Review the MoE guidelines about Charters, Annual reports,</p>	Completed	Communicate these with the community.
The Kairanga community will be informed and consulted about their school, of which they can be proud.	<p>Home & School will be encouraged to fundraise for additional BoT property and learning priorities.</p> <p>Regular social activities will be encouraged, with continued Community Picnic.</p> <p>Parent evenings involving charter development areas will be explored.</p>	Parent group was active when able to due to covid.	Look to grow support for Home & School
Kahui Ako - Community of Learning	The LCS Community Awareness area is concerned with building and maintaining strong, positive, educationally focussed relationships. This is also the goal of the Kahui Ako.	Review Completed	Communicate these goals through staff through Inquiry, New WST PLD, Maori Strategy and Poutama Plan to achieve change.

Kiwisport

In 2020 the school received \$2,443.30 in Kiwisport funding through the operating grant. These funds were used to provide professional swimming tuition which was delivered through Freyberg Pool in Palmerston North. The cost of this high quality tuition was \$5625 plus the cost to transport the children to the venue.