

KORAUNUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 2100

Principal: David Lamont

School Address: 17 Kairimu Street, Stokes Valley

School Postal Address: 17 Kairimu Street, Stokes Valley, Lower Hutt, 5019

School Phone: 04 939 9707

School Email: office@koraunui.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Dave Lamont	Principal	ex Officio	
Craig Press	Parent Rep	Elected	May 2022
Shane Doherty	Parent Rep	Elected	May 2022
Chris Miller	Parent Rep	Elected	May 2022
Spencer Heiss	Parent Rep	Elected	May 2022
Janie Tito	Parent Rep	Elected	Dec 2020
Gillian McPeake	Staff Rep	Elected	May 2022

Accountant / Service Provider: Education Services Ltd

KORAUNUI SCHOOL

Annual Report - For the year ended 31 December 2020

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Koraunui 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.

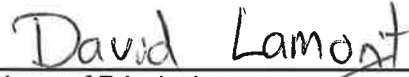
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

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



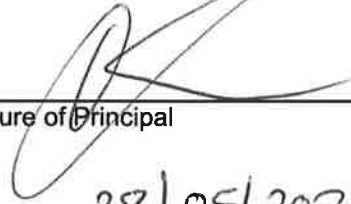
Full Name of Board Chairperson



Full Name of Principal



Signature of Board Chairperson



Signature of Principal



Date:



Date:

Koraunui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,688,596	2,617,716	2,708,633
Locally Raised Funds	3	178,374	177,520	180,055
Interest income		1,849	2,800	6,151
		<u>2,868,819</u>	<u>2,798,036</u>	<u>2,894,839</u>
Expenses				
Locally Raised Funds	3	124,174	118,020	111,669
Learning Resources	4	2,048,889	1,921,225	2,148,916
Administration	5	162,417	161,106	152,765
Finance		2,041	477	1,218
Property	6	536,499	553,874	558,663
Depreciation	7	31,736	31,844	32,422
		<u>2,905,756</u>	<u>2,786,546</u>	<u>3,005,653</u>
Net Surplus / (Deficit) for the year		(36,937)	11,490	(110,814)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(36,937)</u>	<u>11,490</u>	<u>(110,814)</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.

Koraunui 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		64,318	119,096	172,552
Total comprehensive revenue and expense for the year		(36,937)	11,490	(110,814)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,719
Carried Forward		-	-	(2,139)
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	27,381	130,586	64,318
Retained Earnings		27,381	130,586	64,318
Equity at 31 December		27,381	130,586	64,318

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.

Koraunui 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	129,152	161,882	161,407
Accounts Receivable	9	102,404	110,228	103,731
GST Receivable		4,462	-	-
Prepayments		4,438	8,203	5,210
Inventories	10	1,074	849	703
Funds owed for Capital Works Projects	16	10,873	-	7,195
		<u>252,403</u>	<u>281,162</u>	<u>278,246</u>
Current Liabilities				
GST Payable		-	7,067	5,050
Accounts Payable	12	208,624	144,076	164,858
Revenue Received in Advance	13	25,568	21,602	32,520
Provision for Cyclical Maintenance	14	-	39,420	56,610
Finance Lease Liability - Current Portion	15	11,930	9,059	11,570
		<u>246,122</u>	<u>221,224</u>	<u>270,608</u>
Working Capital Surplus/(Deficit)		6,281	59,938	7,638
Non-current Assets				
Property, Plant and Equipment	11	86,625	87,212	102,816
		<u>86,625</u>	<u>87,212</u>	<u>102,816</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	55,583	6,245	32,900
Finance Lease Liability	15	9,942	10,319	13,236
		<u>65,525</u>	<u>16,564</u>	<u>46,136</u>
Net Assets		<u><u>27,381</u></u>	<u><u>130,586</u></u>	<u><u>64,318</u></u>
Equity		<u><u>27,381</u></u>	<u><u>130,586</u></u>	<u><u>64,318</u></u>

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

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

	2020	2020	2019
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	844,526	805,112	725,338
Locally Raised Funds	171,362	75,000	199,325
Goods and Services Tax (net)	(9,512)	-	(2,017)
Payments to Employees	(749,025)	(617,977)	(699,608)
Payments to Suppliers	(310,143)	(91,912)	(269,427)
Cyclical Maintenance Payments in the year	(13,200)	(19,100)	-
Interest Paid	(2,041)	(477)	(1,218)
Interest Received	1,890	2,800	7,648
Net cash from/(to) Operating Activities	<u>(66,143)</u>	<u>153,446</u>	<u>(39,959)</u>
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(5,576)	(19,300)	(18,108)
Proceeds from Sale of Investments	-	-	200,000
Net cash from/(to) Investing Activities	<u>(5,576)</u>	<u>(19,300)</u>	<u>181,892</u>
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	4,719
Owners Contributions	-	-	(2,139)
Finance Lease Payments	(9,738)	(14,029)	(8,358)
Funds Held for Capital Works Projects	49,202	-	(16,513)
Net cash from/(to) Financing Activities	<u>39,464</u>	<u>(14,029)</u>	<u>(22,291)</u>
Net increase/(decrease) in cash and cash equivalents	<u><u>(32,255)</u></u>	<u><u>120,117</u></u>	<u><u>119,642</u></u>
Cash and cash equivalents at the beginning of the year	8 161,407	41,765	41,765
Cash and cash equivalents at the end of the year	8 <u><u>129,152</u></u>	<u><u>161,882</u></u>	<u><u>161,407</u></u>

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.

Koraunui School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Koraunui School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education 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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

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) Inventories

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

j) Investments

Bank term deposits 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.

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

The estimated useful lives of the assets are:

Leased assets held under a Finance Lease

Term of Lease

I) Intangible Assets

Software costs

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

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

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

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

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.

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.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial 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 'financial assets measured at amortised cost' 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.

u) 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 are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	611,866	595,132	469,254
Teachers' Salaries Grants	1,408,235	1,401,360	1,450,708
Use of Land and Buildings Grants	428,848	411,244	408,814
Resource Teachers Learning and Behaviour Grants	-	3,000	3,466
Other MoE Grants	237,059	206,980	371,562
Other Government Grants	2,588	-	4,829
	2,688,596	2,617,716	2,708,633

The school has opted in to the donations scheme for this year. Total amount received was \$37,500.

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	21,241	15,000	9,931
Bequests & Grants	8,805	12,700	8,000
Activities	32,096	51,720	46,577
Trading	4,206	7,600	3,892
Fundraising	-	500	554
Kcc Before/after/holiday	112,026	90,000	111,101
	178,374	177,520	180,055
Expenses			
Activities	8,102	38,020	35,843
Trading	8,107	4,600	4,299
Fundraising (Costs of Raising Funds)	-	-	396
Kcc Before/after/holiday	107,965	75,400	71,131
	124,174	118,020	111,669
<i>Surplus for the year Locally raised funds</i>	54,200	59,500	68,386

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	36,689	27,738	17,751
Library Resources	2,003	1,850	1,638
Employee Benefits - Salaries	1,961,444	1,834,637	2,079,910
Staff Development	11,544	21,500	12,088
Information And Communication Technology	32,220	35,500	34,738
Prime Minister's Award	4,989	-	2,791
	2,048,889	1,921,225	2,148,916

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,846	5,846	5,676
Board of Trustees Fees	2,665	4,700	3,865
Board of Trustees Expenses	2,483	1,800	2,845
Communication	4,306	3,260	3,633
Consumables	4,466	3,450	2,492
Operating Lease	-	-	424
Other	10,378	13,000	11,475
Employee Benefits - Salaries	115,247	111,000	104,791
Insurance	5,026	6,050	5,564
Service Providers, Contractors and Consultancy	12,000	12,000	12,000
	<u>162,417</u>	<u>161,106</u>	<u>152,765</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,346	8,000	9,379
Cyclical Maintenance Expense	(20,727)	14,330	9,950
Grounds	1,346	5,500	3,993
Heat, Light and Water	14,991	18,000	19,158
Rates	3,376	4,000	4,899
Repairs and Maintenance	11,482	13,700	15,351
Use of Land and Buildings	428,848	411,244	408,814
Security	1,863	2,000	1,599
Employee Benefits - Salaries	82,639	73,700	85,520
Consultancy And Contract Services	2,335	3,400	-
	<u>536,499</u>	<u>553,874</u>	<u>558,663</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	4,242	4,192	4,268
Furniture and Equipment	7,090	8,445	8,598
Information and Communication Technology	7,890	6,787	6,910
Textbooks	-	703	716
Leased Assets	12,026	11,518	11,727
Library Resources	488	199	203
	<u>31,736</u>	<u>31,844</u>	<u>32,422</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	650	-	650
Bank Current Account	128,502	61,882	10,757
Bank Call Account	-	100,000	-
Short-term Bank Deposits	-	-	150,000
Cash and cash equivalents for Statement of Cash Flows	129,152	161,882	161,407

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

Of the \$129,152 Cash and Cash Equivalents \$4,818 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	816	9,360	1,008
Interest Receivable	-	1,538	41
Teacher Salaries Grant Receivable	101,588	99,330	102,682
	102,404	110,228	103,731

Receivables from Exchange Transactions	816	10,898	1,049
Receivables from Non-Exchange Transactions	101,588	99,330	102,682
	102,404	110,228	103,731

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,074	849	703
	1,074	849	703

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	33,557	-	-	-	(4,242)	29,315
Furniture and Equipment	23,265	2,415	-	-	(7,090)	18,589
Information and Communication Tech	19,907	3,366	-	-	(7,890)	15,382
Leased Assets	24,919	7,441	-	-	(12,026)	20,337
Library Resources	1,168	2,323	-	-	(488)	3,002
Balance at 31 December 2020	102,816	15,545	-	-	(31,736)	86,625

The net carrying value of equipment held under a finance lease is \$20,337 (2019: \$24,919)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	118,184	(88,869)	29,315
Furniture and Equipment	267,985	(249,396)	18,589
Information and Communication	142,081	(126,699)	15,382
Textbooks	28,444	(28,444)	-
Leased Assets	39,431	(19,094)	20,337
Library Resources	3,945	(943)	3,002
Balance at 31 December 2020	600,070	(513,445)	86,625

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	37,825	-	-	-	(4,268)	33,557
Furniture and Equipment	25,033	6,830	-	-	(8,598)	23,265
Information and Communication Tech	15,605	11,212	-	-	(6,910)	19,907
Textbooks	716	-	-	-	(716)	-
Leased Assets	19,179	18,419	(951)	-	(11,727)	24,919
Library Resources	1,304	66	-	-	(203)	1,168
Balance at 31 December 2019	99,662	36,527	(951)	-	(32,422)	102,816

The net carrying value of equipment held under a finance lease is \$24,919 (2018: \$19,179)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	118,184	(84,627)	33,557
Furniture and Equipment	265,570	(242,305)	23,265
Information and Communication	138,715	(118,808)	19,907
Textbooks	28,444	(28,444)	-
Leased Assets	40,434	(15,515)	24,919
Library Resources	1,622	(454)	1,168
Balance at 31 December 2019	592,969	(490,153)	102,816

12. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	82,514	21,763	35,339
Accruals	3,508	3,307	5,676
Employee Entitlements - Salaries	101,588	99,330	102,682
Employee Entitlements - Leave Accrual	21,014	19,676	21,161
	<u>208,624</u>	<u>144,076</u>	<u>164,858</u>
Payables for Exchange Transactions	208,624	144,076	164,858
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>208,624</u>	<u>144,076</u>	<u>164,858</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue Rec In Adv	-	21,602	-
Funds Held In Advance	25,568	-	32,520
	<u>25,568</u>	<u>21,602</u>	<u>32,520</u>

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	89,510	31,335	79,560
Increase to the Provision During the Year	12,361	14,330	9,950
Adjustment to the Provision	(33,088)	-	-
Use of the Provision During the Year	(13,200)	-	-
Provision at the End of the Year	<u>55,583</u>	<u>45,665</u>	<u>89,510</u>
Cyclical Maintenance - Current	-	39,420	56,610
Cyclical Maintenance - Term	55,583	6,245	32,900
	<u>55,583</u>	<u>45,665</u>	<u>89,510</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	13,556	9,059	11,570
Later than One Year and no Later than Five Years	10,595	10,319	14,668
	<u>24,151</u>	<u>19,378</u>	<u>26,238</u>

16. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Flood Damage -March 2019	<i>in progress</i>	976	-	-	-	976
Special Need Modifications	<i>in progress</i>	-	35,000	(41,337)	-	6,337
Investigation Repairs Water Supply	<i>in progress</i>	2,928	-	(5,450)	-	8,378
Flood Damage -Dec 2019	<i>in progress</i>	3,291	9,576	(3,357)	-	(2,928)
Replacement Door Handles & Locks	<i>completed</i>	-	29,180	(29,180)	-	-
School Pool Project	<i>in progress</i>	-	31,824	(29,934)	-	(1,890)
Totals		<u>7,195</u>	<u>105,580</u>	<u>(109,258)</u>	<u>-</u>	<u>10,873</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(4,818)
Funds Due from the Ministry of Education	15,691
	<u>10,873</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Underground Heating Pipework	<i>completed</i>	(1)	(1)	-	-	-
Flood Damage -March 2019	<i>in progress</i>	-	21,118	(22,094)	-	976
Special Need Modifications	<i>completed</i>	(16,470)	(1,401)	(15,069)	-	-
Investigation Repairs Water Supply	<i>in progress</i>	-	-	(2,928)	-	2,928
Flood Damage -Dec 2019	<i>in progress</i>	-	-	(3,291)	-	3,291
Totals		<u>(16,471)</u>	<u>19,716</u>	<u>(43,382)</u>	<u>-</u>	<u>7,195</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,665	3,865
Full-time equivalent members	0.20	0.27
<i>Leadership Team</i>		
Remuneration	649,091	599,978
Full-time equivalent members	5.89	6.00
Total key management personnel remuneration	651,756	603,843
Total full-time equivalent personnel	6.09	6.27

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	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
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	1.00	-
	1.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. 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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

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

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	129,152	161,882	161,407
Receivables	102,404	110,228	103,731
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>231,556</u>	<u>272,110</u>	<u>265,138</u>

Financial liabilities measured at amortised cost

Payables	208,624	144,076	164,858
Borrowings - Loans	-	-	-
Finance Leases	21,872	19,378	24,806
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>230,496</u>	<u>163,454</u>	<u>189,664</u>

24. Events After Balance Date

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

25. Comparatives

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

Koraunui School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$3,454 (excluding GST). The funding was spent on sporting endeavours.



Kiwi Sport Funding 2020

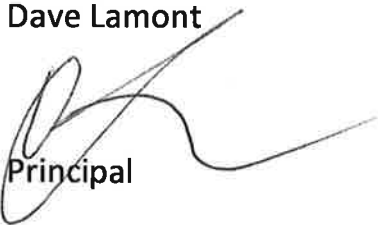
The Operations grant showed that Koraunui School received Kiwi Sport funding for the year 2020 to the amount of \$3468.17

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

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

We are very grateful for this monetary assistance.

Dave Lamont



Principal

Koraunui School



BOARD OF TRUSTEES

2020

Analysis of Variance

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the progress and achievement levels for reading		
Target:	<p>To increase the number of students in Years 4 & 5 working at and above the expected reading curriculum level by the end of 2020. We will focus on improving progress and achievement of a target groups of 10/38, 26 % Year 4 students and 11/40, 28% Year 5 students. Specific emphasis will be placed on lifting the achievement levels of boys, as well as Maori and Pasifika in these year groups, who were achieving below the expected curriculum level for reading at the end of 2019.</p>		
Baseline Data:	<p>Whole School End of Year Data: <u>Reading</u></p> <p>All Students</p> <ul style="list-style-type: none"> • At the end of 2020 104/226 (47%) of all students were achieving at or above the expected curriculum level in reading. • 19/226 (8%) were working above the expected curriculum level. • 85/226 (38%) were working at the expected curriculum level. • 78/226 (35%) were working below the expected curriculum level. • 44/226 (19%) were working well below the expected curriculum level. <p>Gender</p> <ul style="list-style-type: none"> • 14/19 (74%) of the students working above the expected curriculum level in reading were male and 5/19 (26%) were female. • 41/88 (47%) of the students working at the expected curriculum level in reading were male and 44/85 (52%) were female. • 35/78 (45%) of the students working below the expected curriculum level in reading were male and 43/78 (55%) were female. • 26/44 (59%) of the students working well below the expected curriculum level in reading were male and 18/44 (41%) were female. <p>Ethnicity</p> <ul style="list-style-type: none"> • 6/100 (6%) of students identifying as Maori were working above the expected curriculum level. • 0/45 (0%) of students identifying as Pasifika were working above the expected curriculum level. • 28/100 (28%) of students identifying as Maori were working at the expected curriculum level. • 21/45 (47%) of students identifying as Pasifika were working at the expected curriculum level • 36/100 (36%) of students identifying as Maori were working below the expected curriculum level. 30/100 (30%) were working well below the expected curriculum level. • 17/45 (38%) of students identifying as Pasifika were working below the expected curriculum level. 7/45 (16%) were working well below the expected curriculum level. <p>Year Group</p> <ul style="list-style-type: none"> • 24/29 (83%) of students in Year 1 at the end of 2020 were working below the expected reading curriculum level. • 38/46 (82%) of students in Year 2 at the end of 2020 were working below the expected reading curriculum level. • 17/32 (53%) of students in Year 3 at the end of 2020 were working below the expected reading curriculum level. • 15/38 (40%) of students in Year 4 at the end of 2020 were working below the expected reading curriculum level. • 17/40 (43%) of students in Year 5 at the end of 2020 were working below the expected reading curriculum level. • 11/41 (27%) of students in Year 6 at the end of 2020 were working below the expected reading curriculum level. • 6/44 (14%) of the students working well below the expected curriculum level are ORS students. • 14/44 (32%) of the students working well below the expected curriculum level have specific learning needs. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify reading levels and learning needs using a variety of assessments and the previous year's progress and achievement information in Term 1.</p> <p>Specifically identify the students who make up the target group and set up intervention sheets for each one of them. These students are working just below or just at the expected curriculum level.</p> <p>Students next learning steps identified and planned for.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach (i.e. Reading Recovery, Quick 60, specialist teacher intervention, early words, Black Sheep oral language, in-class interventions with teacher aide support, community readers).</p> <p>Encouraging parents to be actively involved with literacy at home, being specific about what their children's needs/gaps are.</p> <p>Monitor progress at the end of each term using intervention sheets and data gathering processes.</p> <p>Share information at monitoring syndicate meetings throughout the year.</p> <p>Teacher inquiries to include the identified target students.</p>	<p>Annual Student achievement Target</p> <p>To increase the number of students in Years 4 & 5 working at and above the expected reading curriculum level by the end of 2020. We will focus on improving progress and achievement of a target groups of 10/38, 26 % Year 4 students and 11/40, 28% Year 5 students. Specific emphasis will be placed on lifting the achievement levels of boys, as well as Maori and Pasifika in these year groups, who were achieving below the expected curriculum level for reading at the end of 2019.</p> <p>At the end of the year our Year 4 target group had reduced to 6 students due to 4 leaving during the year. 3/6 (50%) of the remaining students made progress with their reading, 2 of these were working at the expected level by the end of the year. The remaining students remained at the same level.</p> <p>At the end of the year our Year 5 target group had reduced to 9 students due to 2 leaving during the year. 6/9 (66%) of the remaining students made progress with their reading, 5 of these were working at the expected level by the end of the year. The remaining students remained at the same level.</p> <p>Our target to increase the number of students working at and above the expected curriculum level by the end of 2020 for Year 4 & 5 was not achieved.</p>	<p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. These areas of concern continued to be barriers for learning for many children in 2020.</p> <p>A variety of strategies were used throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>Behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students across the school had a significant impact on classroom programmes.</p> <p>The level that many of the children coming to school is still a concern to us. We have identified that literacy skills, oral language, social skills, fine and gross motors skills a lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p> <p>The children who were involved with the various interventions for reading either maintained their level of reading or made progress throughout the year. In some cases, the children made significant progress. Interventions included Quick 60, Early words, Community Tutor Readers, Teacher aide literacy interventions, ESOL interventions, Spelling interventions. Towards the end of the year, we trialled a structured literacy approach with a small group of students who were not making the expected progress. We were encouraged by the impact this made with all involved in the trail and will pursue this further in 2021.</p> <p>COVID-19, lockdown and the return to school had a significant impact on our learners. For some students learning became secondary to their well-being and feeling safe.</p>	<p>Introduce a structured literacy approach to our literacy programme. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Review our Literacy Implementation Folder. This will include a review of how we assess literacy across the school. We will explore if the PACT tool could be useful for us to use as a part of our assessment processes for literacy.</p> <p>Continue to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions. Upskill and support teacher aides so they can use support the structured literacy approach in the work they do.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2020. Provide support for those students still working below the expected curriculum level for reading. We will continue to refine how we use data to inform our practices.</p> <p>Use data to identify target groups for 2021 and highlight these students so the class placement of these students is considered before the beginning of the school year.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2021. These are focused on student well-being and curriculum.</p>

Planning for next year:

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

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

We plan to have a focus in the junior syndicate about how we can use a structured literacy approach using Liz Kane's resources and Joy Alcock's resources as the basis of the changes we are implementing. This may vary depending on the level and ability of groups.

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

We have made contact with the Resource Teacher of Literacy and will utilize the skills of this resource person to review and refine assessment practices as well as exploring how we can provide support referrals for identified students.

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

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the progress and achievement levels for writing		
Target:	<p>To increase the number of students in Years 4 & 5 working at and above the expected writing curriculum level by the end of 2020. We will focus on improving progress and achievement of a target groups of 15/38, 39 % Year 4 students and 18/40,45% Year 5 students. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for writing at the end of 2019.</p>		
Baseline Data:	<p>Whole School End of Year Data: <u>Writing</u></p> <p>All Students</p> <ul style="list-style-type: none"> • At the end of 2020 187/226 (40%) of all students were achieving at or above the expected curriculum level in writing. • 22/226 (10%) were working above the expected curriculum level. • 65/226 (29%) were working at the expected curriculum level. • 101/226 (45%) were working below the expected curriculum level. • 38/226 (17%) were working well below the expected curriculum level. <p>Gender</p> <ul style="list-style-type: none"> • 13/22 (59%) of the students working above the expected curriculum level in writing were male and 9/22 (41%) were female. • 29/65 (45%) of the students working at the expected curriculum level in writing were male and 36/65 (55%) were female. • 52/101 (51%) of the students working below the expected curriculum level in writing were male and 49/101 (49%) were female. • 22/38 (58%) of the students working well below the expected curriculum level in writing were male and 16/38 (42%) were female. <p>Ethnicity</p> <ul style="list-style-type: none"> • 5/100 (5%) of students identifying as Maori were working above the expected curriculum level. • 2/45 (4%) of students identifying as Pasifika were working above the expected curriculum level. • 24/100 (24%) of students identifying as Maori were working at the expected curriculum level. • 14/45 (31%) of students identifying as Pasifika were working at the expected curriculum level • 46/100 (46%) of students identifying as Maori were working below the expected curriculum level, 25/100 (25%) were working well below the expected curriculum level. • 24/45 (53%) of students identifying as Pasifika were working below the expected curriculum level, 5/1 (26%) were working well below the expected curriculum level. <p>Year Group</p> <ul style="list-style-type: none"> • 15/29 (86%) of students in Year 1 at the end of 2020 working below the expected writing curriculum level. • 30/46 (64%) of students in Year 2 at the end of 2020 working below the expected writing curriculum level. • 18/32 (57%) of students in Year 3 at the end of 2020 working below the expected writing curriculum level. • 12/38 (31%) of students in Year 4 at the end of 2020 working below the expected writing curriculum level. • 28/40 (70%) of students in Year 5 at the end of 2020 working below the expected writing curriculum level. • 28/41 (63%) of students in Year 5 at the end of 2020 working below the expected writing curriculum level. • 6/38 (16%) of the students working well below the expected curriculum level are ORS students. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify writing levels and learning needs using a variety of assessments and the previous years progress and achievement information in Term 1</p> <p>Specifically identify the students who make up the target group and set up intervention sheets for each of them. These students are working just below or just at the expected curriculum level.</p> <p>Students next learning steps identified and planned for.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach (i.e. phonics focus in the junior school, Colourful Semantics programme, specialist teacher intervention, Reading Recovery, Black Sheep oral language, in-class interventions with teacher aide support, targeted teaching based on needs)</p> <p>Encouraging parents to be actively involved with literacy at home, being specific about what their children's needs/gaps are.</p> <p>Monitor progress during and at the end of each term using intervention sheets and data gathering processes.</p> <p>Share information at monitoring syndicate meetings throughout the year.</p> <p>Teacher inquiries to include the identified target students.</p>	<p>Annual Student Achievement Target</p> <p>To increase the number of students in Years 4 & 5 working at and above the expected writing curriculum level by the end of 2020. We will focus on improving progress and achievement of a target groups of 15/38, 39 % Year 4 students and 18/40, 45% Year 5 students. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for writing at the end of 2019.</p> <p>At the end of the year our Year 4 target group had reduced to 13 students due to 2 leaving during the year. 8/13 (62%) of the remaining students made progress with their writing, 11/13 of these were working at the expected level by the end of the year. The remaining students remained at the same level.</p> <p>At the end of the year our Year 5 target group had reduced to 15 students due to 3 leaving during the year. 9/15 (60%) of the remaining students made progress with their writing, 3/15 of these were working at the expected level by the end of the year. The remaining students remained at the same level.</p> <p>Our target to increase the number of students working at and above the expected curriculum level by the end of 2020 for Year 4 was achieved & for year 5 was not achieved.</p>	<p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. These areas of concern continued to be barriers for learning for many children in 2020.</p> <p>A variety of strategies were used throughout the year to engage the students in reading and extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups.</p> <p>Authentic learning experiences were provided to engage students in learning. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>Teachers worked to focus more on quality than quantity with writing. They modelled writing for the students, built oral language into their programmes and had the children spend more time on the planning of their writing. Teachers made more use of 'The Writing Book' resource. We had planned to have Sheena Cameron run a workshop for our staff, but this was postponed due to COVID-19. This will be held in 2021.</p> <p>Behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students across the school had a significant impact on classroom programmes.</p> <p>The level that many of the children coming to school is still a concern to us. We have identified that literacy skills, oral language, social skills, fine and gross motors skills a lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p> <p>COVID-19, lockdown and the return to school had a significant impact on our learners. For some students learning became secondary to their well-being and feeling safe.</p>	<p>Introduce a structured literacy approach to our literacy programme. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Review our Literacy Implementation Folder. This will include a review of how we assess literacy across the school. We will explore if the PACT tool could be useful for us to use as a part of our assessment processes.</p> <p>Continue to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions. Upskill and support teacher aides so they can use support the structured literacy approach in the work they do.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2020.</p> <p>Provide support for those students still working below the expected curriculum level for writing. We will continue to refine how we use data to inform our practices.</p> <p>Use data to identify target groups for 2021 and highlight these students so the class placement of these students is considered before the beginning of the school year.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2021. These are focused on student well-being and curriculum.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>We have planned for Sheena Cameron to run a writing workshop for us in Term 2 2021</p>

Planning for next year:

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

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

We plan to have a focus in the junior syndicate about how we can use a structured literacy approach using Liz Kane's resources and Joy Allcocks resources as the basis of the changes we are implementing. This may vary depending on the level and ability of groups.

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

We have made contact with the Resource Teacher of Literacy and will utilize the skills of this resource person to review and refine assessment practices as well as exploring how we can provide support referrals for identified students.

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

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> • Children who achieve to nationally recognised standards. • Children who are future focused and as such are more environmentally aware and ethical in practices. • Children who are risk takers in their learning. 		
Annual Aim:	To improve the progress and achievement levels for mathematics		
Target:	<p>To increase the number of students in Years 4 & 5 working at and above the expected mathematics curriculum level by the end of 2020. We will focus on improving progress and achievement of a target groups of 15/38, 39 % Year 4 students and 19/40, 48% Year 5 students. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for mathematics at the end of 2019.</p>		
Baseline Data:	<p><u>Whole School End of Year Data: Mathematics</u></p> <p><u>All Students</u></p> <ul style="list-style-type: none"> • At the end of 2020 103/226 (46%) of all students were achieving at or above the expected curriculum level in mathematics. • 36/226 (16%) were working above the expected curriculum level. • 67/226 (30%) were working at the expected curriculum level. • 97/226 (43%) were working below the expected curriculum level. • 26/226 (12%) were working well below the expected curriculum level. <p><u>Gender</u></p> <ul style="list-style-type: none"> • 24/36 (72%) of the students working above the expected curriculum level in mathematics were male and 10/36 (28%) were female. • 32/67 (48%) of the students working at the expected curriculum level in mathematics were male and 35/67 (52%) were female. • 46/97 (47%) of the students working below the expected curriculum level in mathematics were male and 51/97 (53%) were female. • 12/26 (46%) of the students working well below the expected curriculum level in mathematics was male and 14/26 (54%) were female. <p><u>Ethnicity</u></p> <ul style="list-style-type: none"> • 10/100 (10%) of students identifying as Maori were working above the expected curriculum level. • 5/45 (011%) of students identifying as Pasifika were working above the expected curriculum level. • 25/100 (25%) of students identifying as Maori were working at the expected curriculum level. • 14/45 (31%) of students identifying as Pasifika were working at the expected curriculum level • 49/100 (49%) of students identifying as Maori were working below the expected curriculum level, 16/100 (16%) were working well below the expected curriculum level. • 22/45 (49%) of students identifying as Pasifika were working below the expected curriculum level, 4/45 (9%) were working well below the expected curriculum level. <p><u>Year Group</u></p> <ul style="list-style-type: none"> • 17/29 (59%) of students in Year 1 at the end of 2020 were below the expected mathematics curriculum level. • 29/46 (63%) of students in Year 2 at the end of 2020 were below the expected mathematics curriculum level. • 15/32 (46%) of students in Year 3 at the end of 2020 were below the expected mathematics curriculum level. • 10/38 (26%) of students in Year 4 at the end of 2020 were below the expected mathematics curriculum level. • 26/40 (64%) of students in Year 5 at the end of 2020 were below the expected mathematics curriculum level • 26/41 (63%) of students in Year 5 at the end of 2020 were below the expected mathematics curriculum level • 6/26 (23%) of the students working well below the expected curriculum level are ORS students. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify mathematics levels and learning needs using a variety of assessments and the previous years progress and achievement information in Term 1.</p> <p>We introduced the DMIC approach this year as we had identified that our maths results were similar from year to year with a significant number of Maori and Pasifika students not making the expected progress within a year or from year to year.</p> <p>Specifically identify the students who make up the target group and set up intervention sheets for each one of them. These students are working just below or just at the expected curriculum level.</p> <p>Students next learning steps identified and planned for.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach (i.e. number hoisop, Numicon, Black Sheep oral language, in-class interventions with teacher aide support)</p> <p>Encouraging parents to be actively involved at home, being specific about what their children's needs/gaps are</p> <p>Monitor progress at the end of each term.</p> <p>Share information at monitoring syndicate meetings throughout the year</p> <p>Teacher inquiries to include the identified target students.</p>	<p>Annual Student Achievement Target</p> <p>To increase the number of students in Years 4 & 5 working at and above the expected mathematics curriculum level by the end of 2020. We will focus on improving progress and achievement of a target groups of 15/38, 39 % Year 4 students and 19/40, 48% Year 5 students. Specific emphasis will be placed on lifting the achievement levels of Maori and Pasifika boys and girls in these year groups, who were achieving below the expected curriculum level for mathematics at the end of 2019.</p> <p>At the end of the year our Year 4 target group had reduced to 12 students due to 3 leaving during the year. 10/12 (83%) of the remaining students made progress with their mathematics, 9/12 of these were working at the expected level by the end of the year.</p> <p>At the end of the year our Year 5 target group had reduced to 18 students due to 1 leaving during the year. 17/18 (94%) of the remaining students made progress with their mathematics, 7/18 of these were working at the expected level by the end of the year.</p> <p>Our target to increase the number of students working at and above the expected curriculum level by the end of 2020 for Year 4, was achieved & for year 5 was not achieved.</p>	<p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. These areas of concern continued to be barriers for learning for many children in 2019.</p> <p>A variety of strategies were used throughout the year to engage the students in maths. We introduced DMIC as an approach to be more culturally responsive in how we taught maths. This was the first year of our development and as new learning took place strategies were used in class to engage students in learning and lift achievement. Extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups.</p> <p>We observed that on the whole students were more engaged, enthusiastic and interested in taking part in maths this year.</p> <p>Structures and strategies that were used as a part of the DMIC approach were also introduced into other learning areas.</p> <p>Teachers worked to focus more on problem solving and strategy work through mixed ability groupings. Problems were written to reflect the cultural makeup of the classes as well as focussing on the interests of the students.</p> <p>Behaviours of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours also had been identified as having learning needs. The behaviours of some of our students in particular has a significant impact on classroom programmes.</p> <p>The level that many of the children coming to school is still a concern to us. We have identified that numeracy skills, oral language, social skills, fine and gross motors skills a lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in maths learning.</p> <p>COVID-19, lockdown and the return to school had a significant impact on our learners. For some students learning became secondary to their well-being and feeling safe.</p>	<p>We will continue with the DMIC PLD through Massey University that we began this year. Already we have seen positive signs that DMIC is making a different to students' engagement, progress and achievement levels across the school, but in particular for our Maori and Pasifika students.</p> <p>We will continue to use DMIC strategies to build on the work that was done this year. This will include focussing our planning and assessment processes, so we are able to better monitor progress and achievement as well as target identified needs.</p> <p>Review our Mathematics Implementation Folder and our assessment processes to better align them with the DMIC approach. This will enable us to inform planning and teaching practices to best meet the needs of all students. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2020.</p> <p>Provide support for those students still working below the expected curriculum level for maths. We will continue to refine how we use data to inform our practices.</p> <p>Use data to identify target groups for 2021 and highlight these students so the class placement of these students is considered before the beginning of the 2020 school year.</p> <p>Work within our Kahui ako project teams on the identified focus area for 2021. These are focused on student well-being and curriculum.</p>

Planning for next year:

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

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

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

We plan to have a focus on students in the senior school based on the 2020 end of year information that we gathered.

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

We will continue with the DMIC PLD through Massey University that we began in 2020. With lower achievement levels across the school, but in particular for our Maori and Pasifika students and positive impact we have observed this approach has had already, we see this as a way of making a difference to the engagement, progress and achievement in maths.

We will review our assessment processes to better align them with the DMIC approach.