

Independent Auditor's Report

To the readers of Kedgley Intermediate School's Financial statements For the year ended 31 December 2018

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

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

Other than the audit, we have no relationship with or interests in Kedgley Intermediate School.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping underline that extends across the page.

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

KEDGLEY INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1329

Principal: Pelu Leaupepetele

School Address: 181 Portage Rd, Papatoetoe, Auckland 2025

School Postal Address: PO Box 23-337, Papatoetoe, Auckland 1730

School Phone: 09 278 4202

School Email: reception@kedgley.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/Expired
Kaisalina Mealamu	Chair Person	Elected	30-May-19
Pelu Leaupepetele	Principal	ex Officio	
Limaeka Amani	Parent Rep	Elected	30-May-19
Tommy Laban	Parent Rep	Co-opted	30-May-19
Karmjit Singh	Parent Rep	Elected	30-May-19
Heather Miller	Staff Rep	Elected	27-Jan-19

Accountant / Service Provider: Primacc Systems Ltd

KEDGLEY INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2018

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 - 11</u>	Statement of Accounting Policies
<u>12- 20</u>	Notes to the Financial Statements
	Other Information
<u>21</u>	Analysis of Variance
<u>23</u>	Kiwisport

Kedgley Intermediate School

Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Kaisalina Mealamu

Full Name of Board Chairperson

Pelu Leaupepetele

Full Name of Principal

31/05/19
Date:

31/05/19
Date:

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

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	5,378,198	5,182,192	5,184,257
Locally Raised Funds	3	214,757	233,600	241,059
Interest Earned		28,368	20,000	27,946
		<hr/>	<hr/>	<hr/>
		5,621,322	5,435,792	5,453,262
Expenses				
Locally Raised Funds	3	206,034	206,250	212,715
Learning Resources	4	3,343,596	3,383,322	3,308,275
Administration	5	318,739	306,790	363,876
Finance		24,963	73,731	21,071
Property	6	1,333,191	1,350,196	1,345,663
Depreciation	7	146,171	109,000	144,407
Loss on Disposal of Property, Plant and Equipment		-	-	871
Amortisation of Intangible Assets	13	1,287	1,000	1,287
		<hr/>	<hr/>	<hr/>
		5,373,981	5,430,289	5,398,165
Net Surplus / (Deficit) for the year		247,341	5,503	55,097
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		247,341	5,503	55,097

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

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

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	1,032,670	1,032,670	977,573
Total comprehensive revenue and expense for the year	247,341	5,503	55,097
Equity at 31 December	<u>1,280,011</u>	<u>1,038,173</u>	<u>1,032,670</u>
Retained Earnings	1,280,011	1,038,173	1,032,670
Equity at 31 December	<u>1,280,011</u>	<u>1,038,173</u>	<u>1,032,670</u>

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

Kedgley Intermediate School
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	627,157	829,673	838,038
Accounts Receivable	9	220,104	200,000	191,810
GST Receivable		30,364	20,000	13,447
Prepayments		19,086	15,000	16,550
Inventories	10	1,343	1,500	3,630
Investments	11	550,000	-	-
		1,448,054	1,066,173	1,063,475
Current Liabilities				
Accounts Payable	14	327,736	260,000	236,419
Revenue Received in Advance	15	15,290	15,000	12,068
Provision for Cyclical Maintenance	16	28,826	40,000	22,073
Painting Contract Liability - Current Portion	17	-	-	36,123
Finance Lease Liability - Current Portion	18	45,834	50,000	61,259
Funds held in Trust	19	169	-	91
Funds held for Capital Works Projects	20	35,958	-	-
		453,813	365,000	368,033
Working Capital Surplus/(Deficit)		994,241	701,173	695,442
Non-current Assets				
Property, Plant and Equipment	12	544,702	544,000	492,700
Intangible Assets	13	-	-	1,287
		544,702	544,000	493,987
Non-current Liabilities				
Provision for Cyclical Maintenance	16	136,589	87,000	83,741
Finance Lease Liability	18	122,343	120,000	73,018
		258,932	207,000	156,759
Net Assets		1,280,011	1,038,173	1,032,670
Equity		1,280,011	1,038,173	1,032,670

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,494,599	1,330,682	1,438,689
Locally Raised Funds		231,945	239,269	220,240
Goods and Services Tax (net)		(16,917)	(6,553)	(19,536)
Payments to Employees		(601,718)	(689,179)	(809,730)
Payments to Suppliers		(501,540)	(659,535)	(661,445)
Cyclical Maintenance Payments in the year		-	(8,814)	-
Interest Paid		(24,962)	(73,731)	(21,071)
Interest Received		28,367	20,000	28,455
Net cash from / (to) the Operating Activities		609,774	152,139	175,602
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	(659)	-
Purchase of PPE (and Intangibles)		(103,014)	(84,295)	(66,208)
Purchase of Investments		(550,000)	-	-
Net cash from / (to) the Investing Activities		(653,014)	(84,954)	(66,208)
Cash flows from Financing Activities				
Finance Lease Payments		(61,259)	(39,336)	(50,936)
Painting contract payments		(36,123)	(36,123)	(12,041)
Funds Administered on Behalf of Third Parties		9,400	(91)	(133,111)
Funds Held for Capital Works Projects		(79,660)	-	-
Net cash from Financing Activities		(167,642)	(75,550)	(196,088)
Net increase/(decrease) in cash and cash equivalents		(210,881)	(8,365)	(86,694)
Cash and cash equivalents at the beginning of the year	8	838,038	838,038	924,732
Cash and cash equivalents at the end of the year	8	627,157	829,673	838,038

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Kiwi Park School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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) Provision for Cyclical Maintenance

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

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

s) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

t) 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.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,324,681	1,228,920	1,227,803
Teachers' salaries grants	2,879,944	2,800,000	2,712,866
Use of Land and Buildings grants	1,003,655	1,051,986	1,051,986
Resource teachers learning and behaviour grants	4,340	8,786	-
Other MoE Grants	165,577	92,500	191,602
	<u>5,378,198</u>	<u>5,182,192</u>	<u>5,184,257</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	4,522	5,100	3,841
Activities	41,228	52,000	52,784
Trading	168,794	173,000	184,434
Fundraising	213	3,500	-
	<u>214,757</u>	<u>233,600</u>	<u>241,059</u>
Expenses			
Activities	34,708	37,750	27,109
Trading	171,326	168,500	182,450
Fundraising costs	-	-	3,156
	<u>206,034</u>	<u>206,250</u>	<u>212,715</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>8,723</u>	<u>27,350</u>	<u>28,344</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	46,507	68,220	62,793
Information and communication technology	57	500	462
Extra-curricular activities	11,385	15,115	15,506
Library resources	725	1,000	941
Employee benefits - salaries	3,242,590	3,249,487	3,188,633
Staff development	42,333	49,000	39,940
	<u>3,343,596</u>	<u>3,383,322</u>	<u>3,308,275</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Audit Fee	8,830	9,120	9,510
Board of Trustees Fees	1,960	2,500	2,945
Board of Trustees Expenses	30,539	24,000	14,969
Communication	13,283	13,000	16,434
Consumables	48,903	49,300	52,701
Other	5,915	4,270	4,857
Employee Benefits - Salaries	191,002	189,100	240,270
Insurance	10,249	10,000	14,507
Service Providers, Contractors and Consultancy	8,057	5,500	7,683
	<u>318,739</u>	<u>306,790</u>	<u>363,876</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	17,810	14,000	14,602
Consultancy and Contract Services	69,994	68,011	68,011
Cyclical Maintenance Expense	59,601	30,000	19,305
Grounds	14,490	14,200	6,476
Heat, Light and Water	44,648	46,000	42,760
Repairs and Maintenance	70,391	70,999	84,361
Use of Land and Buildings	1,003,655	1,051,986	1,051,986
Employee Benefits - Salaries	52,602	55,000	58,162
	<u>1,333,191</u>	<u>1,350,196</u>	<u>1,345,663</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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Buildings	4,436	5,000	5,161
Furniture and Equipment	38,341	26,000	34,304
Information and Communication Technology	31,194	30,000	39,813
Motor Vehicles	-	-	3,218
Textbooks	3,323	3,000	222
Leased Assets	63,593	40,000	56,336
Library Resources	5,284	5,000	5,353
	<u>146,171</u>	<u>109,000</u>	<u>144,407</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	650	350	350
Bank Current Account	496,507	429,323	837,688
Short-term Bank Deposits	130,000	400,000	-
Cash and cash equivalents for Cash Flow Statement	<u>627,157</u>	<u>829,673</u>	<u>838,038</u>

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

Of the \$627,157 Cash and Cash Equivalents, \$9,321 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	5,294	20,000	22,737
Receivables from the Ministry of Education	26,637	-	476
Interest Receivable	3,952	-	-
Teacher Salaries Grant Receivable	184,221	180,000	168,597
	<u>220,104</u>	<u>200,000</u>	<u>191,810</u>
Receivables from Exchange Transactions	9,246	20,000	22,737
Receivables from Non-Exchange Transactions	210,858	180,000	169,073
	<u>220,104</u>	<u>200,000</u>	<u>191,810</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	635	1,000	3,278
Canteen	708	500	352
	<u>1,343</u>	<u>1,500</u>	<u>3,630</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	550,000	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	52,612	-	-	-	(4,436)	48,176
Furniture and Equipment	207,672	68,457	-	-	(38,341)	237,788
Information and Communication Technology	62,693	31,146	-	-	(31,194)	62,645
Motor Vehicles	-	-	-	-	-	-
Textbooks	3,678	-	-	-	(3,323)	355
Leased Assets	124,793	95,159	-	-	(63,593)	156,359
Library Resources	41,252	3,411	-	-	(5,284)	39,379
Balance at 31 December 2018	492,700	198,173	-	-	(146,171)	544,702

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	99,601	(51,425)	48,176
Furniture and Equipment	1,098,501	(860,714)	237,788
Information and Communication Technology	460,480	(397,834)	62,645
Motor Vehicles	73,659	(73,659)	-
Textbooks	118,539	(118,184)	354
Leased Assets	320,099	(163,740)	156,360
Library Resources	154,031	(114,652)	39,379
Balance at 31 December 2018	2,324,910	(1,780,208)	544,702

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	57,773	-	-	-	(5,161)	52,612
Furniture and Equipment	207,187	35,660	(871)	-	(34,304)	207,672
Information and Communication Technology	80,395	22,111	-	-	(39,813)	62,693
Motor Vehicles	3,218	-	-	-	(3,218)	-
Textbooks	464	3,436	-	-	(222)	3,678
Leased Assets	94,046	87,083	-	-	(56,336)	124,793
Library Resources	41,605	5,000	-	-	(5,353)	41,252
Balance at 31 December 2017	484,688	153,290	(871)	-	(144,407)	492,700

The net carrying value of equipment held under a finance lease is \$156,360 (2017:\$124,794)

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	99,601	(46,989)	52,612
Furniture and Equipment	870,441	(662,769)	207,672
Information and Communication Technology	429,333	(366,640)	62,693
Motor Vehicles	73,659	(73,659)	-
Textbooks	118,539	(114,862)	3,678
Leased Assets	224,941	(100,147)	124,793
Library Resources	150,620	(109,368)	41,252
Balance at 31 December 2017	1,967,134	(1,474,434)	492,700

13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets (Cost)	8,048	-	-	-	8,048
Balance at 31 December 2018	8,048	-	-	-	8,048
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	6,761	-	-	1,287	8,048
Balance at 31 December 2018	6,761	-	-	1,287	8,048
Net Book Value at 31 December 2018					-

2017	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Intangible Assets	8,048	-	-	-	8,048
Balance at 31 December 2017	8,048	-	-	-	8,048
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	5,474	-	-	1,287	6,761
Balance at 31 December 2017	5,474	-	-	1,287	6,761
Net Book Value at 31 December 2017					1,287

14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	113,683	50,000	42,479
Accruals	14,709	15,000	14,751
Employee Entitlements - salaries	184,221	180,000	168,597
Employee Entitlements - leave accrual	15,124	15,000	10,592
	327,736	260,000	236,419

Payables for Exchange Transactions	327,736	260,000	236,419
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>327,736</u>	<u>260,000</u>	<u>236,419</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Student Fees	15,290	15,000	12,068
	<u>15,290</u>	<u>15,000</u>	<u>12,068</u>

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	105,814	105,814	99,873
Increase/ (decrease) to the Provision During the Year	42,924	30,000	24,892
Use of the Provision During the Year	16,677	(8,814)	(18,951)
Provision at the End of the Year	<u>165,415</u>	<u>127,000</u>	<u>105,814</u>
Cyclical Maintenance - Current	28,826	40,000	22,073
Cyclical Maintenance - Term	136,589	87,000	83,741
	<u>165,415</u>	<u>127,000</u>	<u>105,814</u>

17. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	-	-	36,123
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>36,123</u>

18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	45,834	50,000	61,259
Later than One Year and no Later than Five Years	122,343	120,000	73,018
Later than Five Years	-	-	-
	<u>168,177</u>	<u>170,000</u>	<u>134,277</u>

19. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	169	-	91
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>169</u>	<u>-</u>	<u>91</u>

These funds are held in trust for the Student Trust

20. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions and Write offs	Closing Balances \$
SPG	<i>in progress</i>	-	125,000	55,517	-	69,483
5YA Rooms 5 & 6	<i>in progress</i>	-	329,037	304,508	-	24,529
5YA Prefab	<i>in progress</i>	-	-	58,238	-	(58,238)
5YA Roof Room 5 6 & 32	<i>in progress</i>	-	36,000	28,875	-	7,125
5YA Roof Prefabs	<i>in progress</i>	-	66,502	73,443	-	(6,941)
5YA Toilet Block	<i>completed</i>	-	22,187	22,187	-	-
Totals		<u>-</u>	<u>578,726</u>	<u>542,768</u>	<u>-</u>	<u>35,958</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	35,958
	<u>35,958</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions and Write offs	Closing Balances \$
5YA Toilet Block	<i>in progress</i>	133,202	18,978	159,892	(7,712)	-
Totals		<u>133,202</u>	<u>18,978</u>	<u>159,892</u>	<u>(7,712)</u>	<u>-</u>

21. 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.

22. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	1,960	2,945
Full-time equivalent members	0.60	0.42
<i>Leadership Team</i>		
Remuneration	577,340	584,333
Full-time equivalent members	5.50	5.59
Total key management personnel remuneration	579,300	587,278
Total full-time equivalent personnel	6.10	6.01

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	1 - 2	1 - 2

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 120	2	2
	<u>2</u>	<u>2</u>

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

23. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2018 there are no Capital commitments:
(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) Photocopier agreement based on useage:

	2018 Actual \$	2017 Actual \$
No later than One Year	-	16,162
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>16,162</u>

25. 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.

26. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	627,157	829,673	838,038
Receivables	220,104	200,000	191,810
Total Loans and Receivables	<u>1,397,261</u>	<u>1,029,673</u>	<u>1,029,848</u>

Financial liabilities measured at amortised cost

Payables	327,736	260,000	236,419
Finance Leases	168,177	170,000	134,277
Painting Contract Liability	-	-	36,123
Total Financial Liabilities Measured at Amortised Cost	<u>495,913</u>	<u>430,000</u>	<u>406,819</u>

27. Events After Balance Date

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



2018 Analysis of Variance

STRATEGIC GOAL 1

Goal: To improve the teaching and learning which will enable accelerated achievement in all curriculum areas.

Goal 1 Strategic Aim	Expected Outcome	Specific Actions	Who	Monitoring
To consolidate and embed current school-wide literacy capability	<ul style="list-style-type: none"> ▪ Increased confidence professional knowledge by teachers ▪ Teaching as Inquiry- Action plan created with timeframe -Via google docs ▪ Teacher matrix- understanding- 	<ul style="list-style-type: none"> ▪ Implement reading & writing procedures ▪ KIS learners aware of their learning pathway ▪ Critical Friend (CF) conversations ▪ Inquiry models printed for leadership and syndicate meetings, Teachers to be familiar with these and the language. ▪ Teacher/leadership matrix read ▪ Review teacher learning goals. 	<p>Shirley N</p> <p>Pelu</p> <p>SLT/Staff</p>	<p>ONGOING – Work needed around inquiry and alignment of teacher learning goals and appraisals</p> <p>INCOMPLETE – Tchr Matrix</p>
To focus on explicit teaching of writing and reading ESOL strategies.	<ul style="list-style-type: none"> ▪ Accelerated progress ▪ All KIS learners aware of next steps & how to achieve goals set ▪ e asTtle set up and all teachers have access ▪ Successful writers at KIS ▪ Progress evident in writing • PACs - analysis with links to the matrix in a writing context. With priority group. 	<ul style="list-style-type: none"> ▪ Lead the learning - SLT ▪ KIS learners aware of their learning pathway ▪ Peer observations ▪ Teachers will have tested students in week 5 and marking/ moderation will be done in week 6 with SN & Lit specialist leads (strategic meeting) ▪ Teachers to complete baseline videoing of them modelling writing to priority group. Teachers to reflect on clarity 	<p>Shirley N</p> <p>Pelu</p> <p>Staff</p> <p>Shirley N</p> <p>Pelu</p>	<p>SLT leading the learning</p> <p>YES</p> <p>INCOMPLETE</p> <p>INCOMPLETE</p> <p>Clarification needed for Lit Lead roles. Roles discontinued for 2018</p> <p>PACs COMPLETED – ongoing review for 2019</p>

	Growing confidence in student agency	6 to self plan, manage & reflect their learning on a daily basis		
<p>To raise the standard of mathematics teaching and achievement through the use of GLOSS & IKAN and associated organisations & strategies.</p>	<ul style="list-style-type: none"> Teachers are competent in using assessment tools to measure student achievement Effective numeracy programmes KIS learners are confident in all areas of numeracy Increased professional knowledge by teachers 	<ul style="list-style-type: none"> Tracking assessment, teachers to complete data analysis & action plans. Review with numeracy coordinators Numeracy coordinator to monitor progress & programmes in the school Regular reporting to BoT - x3 a year 	<p>June</p>	<p>Tchrs competent in using assessment tools</p> <p>Informal monitoring of progress</p> <p>INCOMPLETE – Data analysis action plans</p>
<p>Continue to increase student's strategies and knowledge of number and the link between these so that students are operating with success at or above te expected learning level</p>				
<p>To collect, collate and analyse GLOSS data to increase student achievement.</p>		<ul style="list-style-type: none"> Numeracy coordinator deliver staff meeting on assessment tools 	<p>June</p>	<p>INCOMPLETE</p>
<p>To monitor teaching and learning programmes with the goal of improving student numeracy achievement.</p>	<ul style="list-style-type: none"> Teachers are competent in using assessment tools to measure student achievement Effective numeracy programmes KIS learners are confident in all areas of numeracy Increased professional knowledge by teachers 	<ul style="list-style-type: none"> Numeracy coordinator to monitor classroom programmes. Peer observations with PLP 	<p>June</p>	<p>COMPLETED – PACs observations</p>
<p>To improve teaching, learning and achievement so that mathematics levels at all year levels are at or above National</p>		<ul style="list-style-type: none"> Gather evidence from student survey to discuss the road blocks when learning - May & September 	<p>June Staff</p>	<p>INCOMPLETE</p>

Standards.				
Continue to expose all learners to more Technologies to support their learning	<ul style="list-style-type: none"> Staff confidence in using ICT in the classroom Promote KIS through 21st century platforms Keep KIS community up to date using 21st century apps KIS website fresh & current 	<ul style="list-style-type: none"> Promote ICT in the classrooms Teacher expectations for ICT to be seen used in the classroom and shared through assemblies Create KIS facebook & Intstagram – are current KIS website pages are current and maintained Create KIS App to allow community to be informed and support with learning 	ICT Team Lani & Katie. B	COMPLETED ONGOING App

STRATEGIC GOAL 2

Goal: To provide a safe and stimulating environment ensuring optimum learning for the Kedgley Intermediate learning community.

Goal 2 Strategic Aim	Expected Outcome	Specific Actions	Who	Monitoring
Ensure KIS environment is safe for all to learn & work.	<ul style="list-style-type: none"> Physical environment is workable conditions for KIS learning community. Competent and sustainable practices established around assessment process Increased professional knowledge by teachers 	<ul style="list-style-type: none"> Complete building project 2 before the end of 2017 Recarpet selected classes Upgrade classes deemed unfit and unhealthy to work in 	SLT Numeracy & Literacy Leads	INCOMPLETE – ONGOING Changed Project manager half way through build (Term 3) Moving forward with planned building projects
To create a stimulating environment for children and	<ul style="list-style-type: none"> Both indoor and outdoor environments are stimulating KIS students and staff take ownership and 	<ul style="list-style-type: none"> Upgrade front area of school with landscaping 	BoT Staff	INCOMPLETE ONGOING

staff to work in.	responsibility over looking after KIS environment		Completed upgrades in Rooms 5,6, 14, 19, & 32 Purchased new classroom furniture for Rms 14, 19 25, 27, 28, 29, 30, 31, & 32 Added new front gate
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STRATEGIC GOAL 3

Goal: To provide effective programmes which cater for the diverse needs of students including those with special needs and abilities.

Goal 3 Strategic Aim	Expected Outcome	Specific Actions	Who	Monitoring
To continue to develop and resource gifted and talented programmes for identified learners.	<ul style="list-style-type: none"> Enrichment programmes established Parent & child learning partnerships developed Accelerate classes are challenged and extended well above the standard Develop inquiry MLE focus 	<ul style="list-style-type: none"> Review current learning programmes Involve external groups to promote, challenge and extend further Research, Develop & nurture student agency 	SLT Vino Asha Lani Kath	COMPLETED – Change team reviewed learning & curriculum delivery
To develop a leadership and mentoring programme for identified learners demonstrating potential.	<ul style="list-style-type: none"> Leadership team represent KIS Grow leadership capacity from the ground up Confident Maori & Pasifika leaders at KIS Active and authentic student voice 	<ul style="list-style-type: none"> Identify leadership team 16 pupils Establish Leadership extension programme – name NF Leadership team publish school newsletter every fortnight Leaders have Inquiry approach pathways for success Identify 15 potential leaders & Families - 	Noel Jeanne Katie G Pelu	COMPLETED COMPLETED COMPLETED

<p>To develop a relationship with key stakeholders to assist, nurture, and mentor leadership team</p>	<ul style="list-style-type: none"> ▪ KIS & key stakeholders relationship established ▪ Key stakeholders support KIS leadership programme ▪ Community resources maximized for students learning 	<p>Project Wy Programme</p> <ul style="list-style-type: none"> ▪ Bruce & Marilyn used to mentor Pelu ▪ Connect with external agencies to support KIS initiatives – Temple Ministries 	<p>Noel Katie G Pelu</p>	<p>ONGOING COMPLETED - Maths</p>
<p>To provide, where possible, staff with the skills and abilities to meet the needs of:</p> <ol style="list-style-type: none"> 1. Gifted & Talented 2. Special needs 3. ELL 	<ul style="list-style-type: none"> ▪ Opportunities for rich topics & deeper learning to occur in class programmes ▪ Teachers using a variety of activities to cater for each learning style ▪ Classroom programmes ever changing for student needs 	<ul style="list-style-type: none"> ▪ Develop a comprehensive plan addressing under achievement for priority learners ▪ SENCO to track & monitor children on learning support ▪ External agencies contacted for learners with severe needs ▪ KIS support programme reviewed 	<p>SLT Glenda</p>	<p>ONGOING</p>

STRATEGIC GOAL 4

Goal: To strengthen community relationships and develop learning opportunities beyond the school ensuring learning is nurtured by families and whanau.

Goal 4 Strategic Aim	Expected Outcome	Specific Actions	Who Resources	When Monitoring
<p>To engage the community at each opportunity, to support the school in achieving the</p>	<ul style="list-style-type: none"> ▪ A close working relationship between KIS & local iwi 	<ul style="list-style-type: none"> ▪ Co - opt Maori representative to serve on KIS BoT 	<p>BoT</p>	<p>INCOMPLETED</p>

charter	goals			
To continue to build Home School Partnership meetings around the learning needs of students	<ul style="list-style-type: none"> Understanding of their child's learning Whānau feel welcomed to KIS Support from local iwi Home school partnerships well established 	<ul style="list-style-type: none"> Progress monitored SLT to host hui with whānau Identify whanau to take part in read together programme Annual Panui highlighting student achievement Project Wy Upstanders 	- Staff Katie G Pelu Jecmne	<p>COMPLETED- Continue for 2019</p> <p>INCOMPLETE</p> <p>COMPLETED INCOMPLETE</p>
To continue responding to the aspirations of Maori Whānau	<ul style="list-style-type: none"> All Māori learners enjoy & achieve as Māori Create Māori learner profiles 	<ul style="list-style-type: none"> Māori Change Team (MCT) folders completed 	Pelu Angela Ka Hikitia Te Aho Arataki Marau mo to ako I Te Reo Maori	INCOMPLETE

STRATEGIC GOAL 5

Goal: To improve teaching and learning which enables accelerated achievement in reading, writing and mathematics for all Maori and Pasifika learners.

Goal 5 Strategic Aim	Expected Outcome	Specific Actions	Who	Monitoring
To create & develop environments that celebrate & reflect the uniqueness of KIS	<ul style="list-style-type: none"> A close working relationship between KIS & local iwi, churches and communities 	<ul style="list-style-type: none"> Host meeting with various groups linked to the KIS community 	BoT	ONGOING- Continue for 2019

community	<ul style="list-style-type: none"> ▪ To continue promoting & value every child's success as Maori & Pasifika 	<ul style="list-style-type: none"> ▪ KIS staff have a clear understanding of their child's belonging ▪ KIS learners feel proud of their culture ▪ KIS learners and staff gain knowledge of each others culture ▪ KIS host enrichment language classes to promote and celebrate Pasifika & Maori language 	<ul style="list-style-type: none"> ▪ KIS staff develop learner profiles for all learners ▪ Cultures are acknowledge everyday 	<p>Staff</p> <p>Pelu</p>	<p>INCOMPLETE</p> <p>Ongoing — enrichment classes</p>
To Develop Maori Whanau Change Team	<ul style="list-style-type: none"> ▪ All Maori learners enjoy & achieve as Maori ▪ Create Maori learner profiles ▪ Maori celebrate everything about Maori ▪ KIS learners promote Maori as Maori 	<ul style="list-style-type: none"> ▪ All teachers will have inquiry plans for all Maori learners – Toi Whenua folders 	<p>Tui</p> <p>Pelu</p> <p>Ka Hikitia</p> <p>Te Aho Arataki</p> <p>Marau mo to ako I</p> <p>Te Reo Maori</p>	<p>ONGOING</p>	
To seek external support & resources to improve teacher practice	<ul style="list-style-type: none"> ▪ KIS Staff feel confident in understanding Pasifika & Maori learners and their identity 	<ul style="list-style-type: none"> ▪ Host professional development focusing on learner profiles ▪ PD provide by members of KIS staff, community and external support – MOE 	<p>SLT</p> <p>Ka Hikitia</p> <p>PEP</p>	<p>ONGOING</p>	