

Kedgley Intermediate School

Annual Report for the year ended 31 December 2020

Ministry Number:	1329
Principal:	Pelu Leaupepetele
School Address:	181 Portage Road, Papatoetoe, Auckland
School Postal Address:	PO Box 86065, Mangere East, Auckland
School Phone:	09-2784202
School Email:	reception@kedgley.school.nz
Service Provider:	Edtech Financial Services Ltd

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Tommy Laban	Chairperson	Elected May 2019	May 2022
Pelu Leaupepetele	Principal	Ex Officio	
Limaeka Amani	Parent Representative	Elected May 2019	May 2022
Deepak Kumar	Parent Representative	Elected May 2019	May 2022
Casey Makiri	Parent Representative	Elected May 2019	May 2022
Kaisalina Mealamu	Parent Representative	Elected May 2019	May 2022
Sialele Pulou	Staff Representative	Elected May 2019	May 2022

Kedgley Intermediate School

Annual Report

For the year ended 31 December 2020

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Kedgley Intermediate School
Statement of Responsibility
For the year ended 31 December 2020

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

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

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

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

TOMMY LABAN

Full Name of Board Chairperson

PELU LEAUPETELE

Full Name of Principal

27 MAY 2021

Date:

27 MAY 2021

Date:

Kedgley Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	6,290,239	5,472,293	5,683,574
Locally Raised Funds	3	200,598	208,625	291,141
Interest Income		9,749	20,000	29,833
		<hr/>	<hr/>	<hr/>
		6,500,586	5,700,918	6,004,548
Expenses				
Locally Raised Funds	3	195,970	229,815	255,702
Learning Resources	4	3,842,043	3,477,733	3,727,361
Administration	5	384,237	420,188	361,459
Finance		14,494	10,074	21,098
Property	6	1,429,912	1,360,133	1,404,475
Depreciation	7	158,254	120,000	122,551
Loss on Disposal of Property, Plant and Equipment		20,993	-	11,069
		<hr/>	<hr/>	<hr/>
		6,045,903	5,617,943	5,903,715
Net Surplus / (Deficit) for the year		454,683	82,975	100,833
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		454,683	82,975	100,833

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

Kedgley Intermediate School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		<u>1,380,844</u>	<u>1,380,844</u>	<u>1,280,011</u>
Total comprehensive revenue and expense for the year		454,683	82,975	100,833
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		28,780	-	-
Equity at 31 December	24	<u>1,864,307</u>	<u>1,463,819</u>	<u>1,380,844</u>
Retained Earnings		1,864,307	1,463,819	1,380,844
Equity at 31 December		<u>1,864,307</u>	<u>1,463,819</u>	<u>1,380,844</u>

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

Kedgley Intermediate School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	1,113,947	439,490	513,481
Accounts Receivable	9	601,014	245,000	260,965
GST Receivable		-	25,000	55,699
Prepayments		29,321	24,400	60,868
Inventories	10	2,174	1,400	1,397
Investments	11	-	600,000	550,000
		1,746,456	1,335,290	1,442,410
Current Liabilities				
GST Payable		20,465	-	-
Accounts Payable	13	348,646	326,000	358,916
Revenue Received in Advance	14	10,099	-	-
Provision for Cyclical Maintenance	15	64,626	29,040	109,927
Finance Lease Liability - Current Portion	16	62,788	62,788	56,193
Funds Held in Trust	17	465	-	328
Funds Held for Capital Works Projects	18	140,061	-	53,130
		647,150	417,828	578,494
Working Capital Surplus/(Deficit)		1,099,306	917,462	863,916
Non-current Assets				
Property, Plant and Equipment	12	865,482	677,310	704,500
		865,482	677,310	704,500
Non-current Liabilities				
Provision for Cyclical Maintenance	15	42,416	72,888	69,917
Finance Lease Liability	16	58,065	58,065	117,655
		100,481	130,953	187,572
Net Assets		1,864,307	1,463,819	1,380,844
Equity	24	1,864,307	1,463,819	1,380,844

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

Kedgley Intermediate School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,908,508	1,609,775	1,514,994
Locally Raised Funds		212,921	208,632	278,227
Goods and Services Tax (net)		76,164	30,699	(25,335)
Funds Administered on Behalf of Third Parties		137	(328)	159
Payments to Employees		(741,096)	(747,858)	(776,452)
Payments to Suppliers		(735,986)	(936,383)	(807,820)
Cyclical Maintenance Payments in the year		(135,825)	-	(48,805)
Interest Paid		(14,494)	(10,074)	(21,098)
Interest Received		12,726	20,481	30,804
Net cash from/(to) Operating Activities		583,055	174,944	144,674
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(340,231)	(92,810)	(172,556)
Proceeds from Sale of Investments		550,000	(50,000)	-
Net cash from/(to) Investing Activities		209,769	(142,810)	(172,556)
Cash flows from Financing Activities				
Furniture and Equipment Grant		28,780	-	-
Finance Lease Payments		(41,482)	(52,995)	(102,966)
Funds Held for Capital Works Projects		(179,656)	(53,130)	17,172
Net cash from/(to) Financing Activities		(192,358)	(106,125)	(85,794)
Net increase/(decrease) in cash and cash equivalents		600,466	(73,991)	(113,676)
Cash and cash equivalents at the beginning of the year	8	513,481	513,481	627,157
Cash and cash equivalents at the end of the year	8	1,113,947	439,490	513,481

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.

Kedgley Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Reporting Entity

Kedgley Intermediate 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.

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

Useful lives of property, plant and equipment

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

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.

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.

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 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 - Crown	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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Impairment of property, plant, and equipment

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 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.

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.

Revenue Received in Advance

Revenue received in advance relates to fees received from student payments 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 should the School be unable to provide the services to which they relate.

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 Comprehensive Revenue and Expense.

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

Kedgley Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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).

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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Kedgley Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	1,605,849	1,486,138	1,344,150
Teachers' Salaries Grants	3,309,731	2,885,500	3,108,912
Use of Land and Buildings Grants	1,063,962	1,003,655	1,047,854
Resource Teachers Learning and Behaviour Grants	-	6,000	7,833
Other MoE Grants	302,836	89,000	161,338
Other Government Grants	7,861	2,000	13,487
	<u>6,290,239</u>	<u>5,472,293</u>	<u>5,683,574</u>

The School has opted in to the donations scheme for this year. Total amount received was \$111,150

Other MOE Grants total includes additional COVID-19 funding totalling \$37,363 for the year ended 31 December 2020.

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	88,187	11,875	45,102
Activities	12,865	27,500	56,893
Trading	99,455	168,000	187,085
Fundraising	91	1,250	2,061
	<u>200,598</u>	<u>208,625</u>	<u>291,141</u>
Expenses			
Activities	34,914	56,625	60,634
Trading	161,056	172,190	193,259
Fundraising (Costs of Raising Funds)	-	1,000	1,809
	<u>195,970</u>	<u>229,815</u>	<u>255,702</u>
	<u>4,628</u>	<u>(21,190)</u>	<u>35,439</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	62,055	82,724	54,594
Information and Communication Technology	1,290	1,000	1,160
Extra-Curricular Activities	15,184	22,016	30,070
Library Resources	237	500	973
Employee Benefits - Salaries	3,742,163	3,323,493	3,596,841
Staff Development	21,114	48,000	43,723
	<u>3,842,043</u>	<u>3,477,733</u>	<u>3,727,361</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	9,530	9,530	9,290
Board of Trustees Fees	3,725	4,500	3,450
Board of Trustees Expenses	21,183	32,500	36,406
Communication	23,179	12,000	14,168
Consumables	41,045	91,737	38,099
Legal Fees	4,573	-	-
Other	1,528	2,015	899
Employee Benefits - Salaries	258,649	247,040	235,464
Insurance	10,817	10,858	11,587
Service Providers, Contractors and Consultancy	10,008	10,008	12,096
	<u>384,237</u>	<u>420,188</u>	<u>361,459</u>

6 Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	20,502	19,000	19,608
Consultancy and Contract Services	75,411	75,000	71,411
Cyclical Maintenance Expense	63,023	53,997	63,234
Grounds	34,990	20,000	20,908
Heat, Light and Water	41,127	49,000	50,348
Repairs and Maintenance	66,813	65,281	57,422
Use of Land and Buildings	1,063,962	1,003,655	1,047,854
Security	11,585	13,000	14,130
Employee Benefits - Salaries	52,499	61,200	59,560
	<u>1,429,912</u>	<u>1,360,133</u>	<u>1,404,475</u>

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

7 Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Buildings - School	10,964	8,422	8,601
Furniture and Equipment	56,759	45,099	46,057
Information and Communication Technology	26,754	27,078	27,654
Leased Assets	60,410	34,808	35,548
Library Resources	3,367	4,593	4,691
	<u>158,254</u>	<u>120,000</u>	<u>122,551</u>

Kedgley Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	650	650	650
Bank Current Account	912,613	438,840	512,831
Bank Call Account	684	-	-
Cash and cash equivalents for Statement of Cash Flows	1,113,947	439,490	513,481

Of the \$913,947 Cash and Cash Equivalents, \$140,061 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	284	2,500	2,507
Receivables from the Ministry of Education	315,090	-	26,637
Interest Receivable	4	2,500	2,981
Teacher Salaries Grant Receivable	285,636	240,000	228,840
	601,014	245,000	260,965
Receivables from Exchange Transactions	288	5,000	5,488
Receivables from Non-Exchange Transactions	600,726	240,000	255,477
	601,014	245,000	260,965

10 Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,975	1,400	458
School Uniforms	-	-	939
Canteen	199	-	-
	2,174	1,400	1,397

11 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	-	600,000	550,000
Total Investments	-	600,000	550,000

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	146,410	57,724	-	-	(10,964)	193,170
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	274,740	243,617	(12,707)	-	(56,759)	448,891
Information and Communication Technology	79,422	32,612	-	-	(26,754)	85,280
Leased Assets	171,088	3,897	-	-	(60,410)	114,575
Library Resources	32,840	2,379	(8,286)	-	(3,367)	23,566
Balance at 31 December 2020	704,500	340,229	(20,993)	-	(158,254)	865,482

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	248,335	(55,165)	193,170
Furniture and Equipment	1,012,310	(563,419)	448,891
Information and Communication Technology	342,093	(256,813)	85,280
Motor Vehicles	73,659	(73,659)	-
Textbooks	112,378	(112,378)	-
Leased Assets	221,228	(106,653)	114,575
Library Resources	108,834	(85,268)	23,566
Balance at 31 December 2020	2,118,837	(1,253,355)	865,482

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$114,575 (2019: \$171,088).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	48,176	113,637	(6,802)	-	(8,601)	146,410
Furniture and Equipment	237,788	85,851	(2,842)	-	(46,057)	274,740
Information and Communication Technology	62,645	44,927	(496)	-	(27,654)	79,422
Textbooks	355	-	(355)	-	-	-
Leased Assets	156,359	108,637	(58,360)	-	(35,548)	171,088
Library Resources	39,379	1,519	(3,367)	-	(4,691)	32,840
Balance at 31 December 2019	544,702	354,571	(72,222)	-	(122,551)	704,500

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	190,611	(44,201)	146,410
Furniture and Equipment	803,801	(529,061)	274,740
Information and Communication Technology	311,526	(232,104)	79,422
Motor Vehicles	73,659	(73,659)	-
Textbooks	112,378	(112,378)	-
Leased Assets	217,331	(46,243)	171,088
Library Resources	142,380	(109,540)	32,840
Balance at 31 December 2019	1,851,686	(1,147,186)	704,500

The net carrying value of equipment held under a finance lease is \$171,088 (2018: \$156,359).

Kedgley Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	27,871	60,000	57,059
Accruals	11,030	6,000	51,392
Employee Entitlements - Salaries	287,917	240,000	231,371
Employee Entitlements - Leave Accrual	21,828	20,000	19,094
	<u>348,646</u>	<u>326,000</u>	<u>358,916</u>
Payables for Exchange Transactions	348,646	326,000	358,916
	<u>348,646</u>	<u>326,000</u>	<u>358,916</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	10,099	-	-
	<u>10,099</u>	<u>-</u>	<u>-</u>

15 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	179,844	179,844	165,415
Increase/(decrease) to the Provision During the Year	63,023	53,997	63,234
Use of the Provision During the Year	(135,825)	(131,913)	(48,805)
Provision at the End of the Year	<u>107,042</u>	<u>101,928</u>	<u>179,844</u>
Cyclical Maintenance - Current	64,626	29,040	109,927
Cyclical Maintenance - Term	42,416	72,888	69,917
	<u>107,042</u>	<u>101,928</u>	<u>179,844</u>

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for ICT equipment and photocopiers.
Minimum lease payments payable (includes interest portion):

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	71,823	-	70,500
Later than One Year and no Later than Five Years	63,798	-	132,051
	<u>135,621</u>	<u>-</u>	<u>202,551</u>

Kedgley Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

17 Funds held in Trust

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	465	-	328
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>465</u>	<u>-</u>	<u>328</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18 Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
SPG <i>In progress</i>		90,729	315,090	405,819	-	-
5YA Prefab <i>In progress</i>		(37,599)	-	-	-	(37,599)
Canopy Structure <i>In progress</i>		-	360,000	182,340	-	177,660
Totals		<u>53,130</u>	<u>675,090</u>	<u>588,159</u>	<u>-</u>	<u>140,061</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	177,660
Funds Due from the Ministry of Education	(37,599)
	<u>140,061</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
SPG <i>In progress</i>		69,483	837,112	815,866	-	90,729
5YA Rooms 5 & 6 <i>completed</i>		24,529	-	25,526	(997)	-
5YA Prefab <i>In progress</i>		(58,238)	282,353	261,714	-	(37,599)
5YA Roof Room 5, 6 & 32 <i>completed</i>		7,125	(7,125)	-	-	-
5YA Roof Prefabs <i>completed</i>		(6,941)	6,941	-	-	-
SMN Painting <i>completed</i>		-	48,964	48,964	-	-
Totals		<u>35,958</u>	<u>1,168,245</u>	<u>1,152,070</u>	<u>(997)</u>	<u>53,130</u>

19 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

20 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	3,725	3,450
Full-time equivalent members	0.54	0.44
<i>Leadership Team</i>		
Remuneration	596,624	447,410
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	600,349	450,860
Total full-time equivalent personnel	5.54	4.44

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	170-175	165-170
Benefits and Other Emoluments	4-5	4-5
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
110-120	1	-
100-110	2	2
	3	2

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

21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

22 Contingencies

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

(Contingent liabilities and assets as 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.

Kedgley Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

23 Commitments

(a) Capital Commitments

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

(a) \$591,360 contract for a permanent outdoor shade structure to be completed in 2021 which will be partly funded by the Ministry of Education. \$360,000 has been received of which \$182,340 has been spent on the project to date.

(Capital commitments as at 31 December 2019: \$750,000)

24 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.

25 Financial Instruments

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	1,113,947	439,490	513,481
Receivables	601,014	245,000	260,965
Investments - Term Deposits	-	600,000	550,000
Total Financial assets measured at amortised cost	1,714,961	1,284,490	1,324,446
Financial liabilities measured at amortised cost			
Payables	348,646	326,000	358,916
Borrowings - Loans	-	-	-
Finance Leases	120,853	120,853	173,848
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	469,499	446,853	532,764

26 Events After Balance Date

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

27 Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Kedgley Intermediate School's Financial statements For the year ended 31 December 2020

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

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

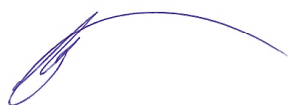
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



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



2020 Analysis of Variance

STRATEGIC GOAL TAHI

Pono - Providing authentic <u>student leadership</u> that promotes self-belief		
Measurable Outcomes	Strategy	Initiatives
Student voice is genuine and part of the strategic plan from goal setting, self reviewing & reporting.	<p>Continue from 2019:</p> <ol style="list-style-type: none"> 1. S2L are apart of planning process for learning 2. Head students report back to BoT at monthly meetings 3. Head students are apart of any staffing appointments 4. S2L & Upstanders drive Goal 4 under SP & NF guidance 5. Pupils navigate their own learning pathway and follow their own passions PL 	<p>Host community hui for all groups apart of KIS</p> <p>Identify 4 – 6 members of the community to form PTG</p> <p>Outline purpose and goals for PTG</p> <p>Set up PTG hub to ensure access for community is available during school time</p> <p>Host monthly meetings with principal and PTG</p> <p>Involve and invite key stakeholders to be apart and support PTG</p> <p>Principal drive PTG</p> <p>Continue with 2019 PAG group focusing on ST & CM PTG driving and leading community hui</p>

Pono - Providing authentic Student leadership that promotes self-belief

Pono	2019 - 2020 Milestones & Measures	Update	Who	When	Status
Promote leadership opportunities for students to apply for or assist in leading the strategic direction of KIS.	Serve to Lead identify & confirm student leaders for 2020	Confirmed and appointed 30 members after applying in writing and undergoing a panel interview with Deputy Principal and Head students. Year Level Year 7 - 6 students Year 8 - 19 students Breakdown of Ethnicity 7 - Maori, 4 - Tonga, 8 - Samoan 4 - Indian, 1 - Niuean and 1 - Arab.	SP	Mar	
	<u>Upstanders</u> identify & confirm student leaders for 2020		NF	Mar	
	School support identify & confirm student leaders for 2020	Students and Staff appointed 4 Head students. 1 Indian, 2 Maori and 1 Tongan	KS	Mar	
Challenge current roles of head students to further promote their leadership skills and potential	Head students are organising weekly assemblies & having weekly meetings to discuss where to next for student well being	Due to Covid we had decided to allow the head students to lead the school for the remainder of the term	MI & JB		
Serve to Lead - Promoting opportunities for our S2L to serve our local community	Tuakana-Teina Reading Programme - S2L to work with contributing primary schools and read with year 2-3 students needing	Still unable to get Tuakana-Teina	SP	April	

	support 2 a week.			
	Eagles Eye - Community panui to be sent out fortnightly informing our community of our success so far	This is ongoing. S2L Students have been rostered on fortnightly to write up a newsletter informing parents and community on the ongoing success in school. The success varies from week to week. Eg. Success in a sporting event or Leading their learning in class or whanau team.	SP	
	Continue hosting key events and assemblies	S2L has weekly meetings with DP to work on key events happening in each term. Head students and S2L team lead Merit Assemblies as well as Whanau Assembly.	SP	
			NF	
	Aiga Group is formed and established part of Upstanders		NF	
Upstanders - Continue to promote Upstanders and developing ways for the members to have an positive impact all involved at KIS	Continue to work with MADD Messenger to nurture leadership capacity within the group		NF	
	Promote the Upstanders values 1. Eagles Eye 2. Assemblies 3. Break Time Events		NF	
	Continue promoting I CARE tool and ensuring the whole school are aware and understand using the tool		NF	

Develop international relationships in Asia and the Pacific.	Students apply for international trips to Niue 2020 and China 2021.	Meeting was held and a Health & Safety trip to Niue was scheduled for Week 9 Term 1, 2020. Due to Covid-19 all trips were cancelled. This will be discussed in the near future.	MI		
		Look at local possible relationships North or South for 2021			
	Create a project to serve in an international community that will add value to the area	Due to Covid-19 all EoTC were cancelled until further notice.			
Continue participating in Project Wy To challenge and build on current relationships with parents	Parents and child take part in 8 week challenge 1. Rotorua 10km run 2. Tough Guy & Tough Gal Challenge	Covid-19 - Rotorua 10 km didnt happen Next focus will be Tough Guys & Gal Challenge	ST		
Selected students design, develop and create a sustainable project that will have a positive impact on our local environment	"The Hive " Project - Students look at possible ways to host and farm bees.	Project may have come to a dead end will revisit in 202 and look into creating a person to lead & coordinate sustainability	FT & JW		

Status Key

Not due to start	Not Achieved in 2020 <i>Relevant action will be developed in 2021</i>	Partially Achieved in 2020 <i>Will be continued in 2021</i>	Achieved in 2020 <i>Strengthen/Consolidate in 2021</i>
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STRATEGIC GOAL RUA

Rangatiratanga - Lalaga making genuine connections beyond the class		
Measurable Outcomes	Strategy	Initiatives
By the end of 2020 have a high functioning Parent Talanoa Group (PTG)	<ol style="list-style-type: none"> 1. Set up community KIS Connect events once a term 2. Continue to build relationships with key members of KIS community 3. Continue to host and invite whanau to Kedgley Connect events 4. Host evening learning programmes for our community 	<p>Host community hui for all groups apart of KIS</p> <p>Identify 4 – 6 members of the community to form PTG</p> <p>Outline purpose and goals for PTG</p> <p>Set up PTG hub to ensure access for community is available during school time</p> <p>Host monthly meetings with principal and PTG</p> <p>Involve and invite key stakeholders to be apart and support PTG</p> <p>PL drive PTG</p> <p>Continue with 2019 PAG group focusing on ST & CM PLTG driving and leading community hui</p>

Rangatiratanga - Lalaga making genuine connections beyond the class

Rangatiratanga	2019 - 2020 Milestones & Measures	Update	Who	When	Status
Continue reporting to parents is student-driven and next learning steps are co-constructed	Parents are well informed with their child's learning progress x4 during 2020	Due to COVID 19, Term 2 Learning Pathway Conference (LPC) was postponed until Week 10, Term3 - Thursday.	MI & LI	Ongoing	
	Student driven report for Terms 1, 2 and 4	Due to Covid 19 unable to set up as focus was shifted on engaging with community			
	Move to a digital report to align with e-portfolio and supporting docs	Due to Covid 19 unable to complete. Will revisit in 2021 and discuss further in regards making this possible			
		Achieved a lot despite a disruptive year of coming in and out of lockdowns. School made the most of connecting with our whanau via social media - Positive response from our community who engaged effectively	CL		
Connect with our whanau beyond the gates			PL & DPs		
Kedgley Connect - host community events at least 1 a term	Community working alongside Kedgley Intermediate.				
	KIS Connect - Meet the Whanau	Very successful first KIS event for 2020. With well over 400	PL & ST	Feb	

		attendees from our community.			
	KIS Connect - Diversity Hui	<i>Due Covid-19 the focus for the school was to ensure student and staff well being & safety was a priority.</i>	MI & ST	June	
	KIS Connect - Cultural Exchange	<i>Due Covid-19 the event did not take place</i>	SP & JD		
	KIS Connect - Whakanui	<i>Due Covid-19 the event did not take place</i>	NF & KS		
Encourage whanau participation	Invite parents to be apart of possible programs in 2020	Covid -19 We have been able to connect with our parents via social media platform youTube.	PL SP KB SL		
	<ul style="list-style-type: none"> • Rich Tasks • Talent Quest • KIS Connect Events • Annual Prize Giving 	Response from parents has been very positive - As our main focus has been to stay connected with the whānau in their homes and 'Bubbles'			
		Annual Prizegiving was special and an awesome event for all involved in KIS community			
	Kedgley Connect events are set up for learning and celebrations.	Events we were able to host were great and continued to build a positive connection with our community.	PL & DPS		
	Review and approach our consequences when working with whanau. Introduce Kotahitanga programme.	'Natural justice ' Looking at ways to improve how we work with parents as an intervention	KS & NF		

	Talanoa Ako after hours programme	Covid-19 Will look to restart in term 3. Roll out & complete at the end of term 3	SL & EB		

Status Key				
Not due to start	Not Achieved in 2019 <i>Relevant action will be developed in 2020</i>	Partially Achieved in 2020 <i>Will be continued in 2021</i>	Achieved in 2020 <i>Strengthen/Consolidate in 2021</i>	

STRATEGIC GOAL TORU

Whanaungatanga - Building a community of learners			
Measurable Outcomes	Strategy	Initiatives	
90% of the goals set by the BOT, Principal & staff are achieved by the end of 2022	<ol style="list-style-type: none"> 1. Ensure assessment procedures are robust 2. Grow teacher capability 3. Continue to consolidate and further develop collaborative practice 	<p>Grow leaders within the staff to lead the learning</p> <p>Staff collectively contribute to development of KIS strategic plan</p> <p>Ensure process and procedure for assessment is robust and consistent</p> <p>eTap - Access for all staff</p> <p>Develop, implement & sustain KIS appraisal</p>	

		inquiry – PL, KB, AS & LE Robust review & action plan current assessment practice Assessment Focus Group – MI Robust review & action plan current curriculum practice Curriculum Focus Group – MI
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Whanaungatanga - Building a community of learners					
Whanaungatanga	2019 - 2020 Milestones & Measures	Update	Who	When	Status
To consolidate and embed current school-wide literacy capability	Increased confidence professional knowledge by teachers		MI		
	Teaching as Inquiry Action plan created with timeframe via google docs	Staff are well on their way with their inquiry. Kahui Ako staff will use their inquiry with AUoE PD	MI		
	Teacher development & understanding around OTJs		CL		
	Regular PD & meetings with assessment Focus Group		MI		
Visible culture of assessment effectively analysed to inform	Staff have a clear understanding and demonstrate confidence when having		MI		

teaching practice	conversations around data and student learning			
Provide Leadership PD & Opportunities	Leadership PD fortnightly	Establishing a culture of learning at the leadership level. Fortnightly readings for the core leadership to digest and discuss has been very successful	PL	
		To offer support for our new whanau leaders - JH, TH, JB & JD . Time will be allocated starting term 2 and meeting up with them individually to discuss their leadership journey so far.		
Consolidate & further develop collaborative practice	Staff expertise in digital and collaborator dispositions	Continuing to move docs via online has challenged some staff. This will be a matter of time before all staff are feeling like "expertes"	CL	
		Staff having already planned for learning areas collaboratively has made it easier.		
	Staff are driving more of their own learning	More clarity in the delivery and what we feel needs to be seen when delivering the learning	STAFF	
		MI has worked with staff around expectations and learning walls which should drive the learning and students will have a resource to respond to regarding their learning and individual learning progress		

Teacher Capability	Staff expertise in digital and collaborator dispositions		MI & LE		
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Status Key					
Not due to start	Not Achieved in 2019 <i>Relevant action will be developed in 2020</i>	Partially Achieved in 2019 <i>Will be continued in 2020</i>	Achieved in 2020 <i>Strengthen/Consolidate in 2021</i>		

Kedgley Intermediate School: Analysis of Variance Literacy Target				
Focus	Reading			
Strategic Aim	Pasifika and Maori students are engaged in their learning and are achieving educational success.			
Annual Aim for 2020	To raise the rate of progress for all Pasifika & Maori learners below the expected level for reading.			
Baseline data for 2019	Analysis of school - wide data in November 2019 identified 143 (51%) of Year 7 Maori & Pasifika students were working at or above the expected level for Reading and 93 (33%) were working at or above the expected level for Writing.			
Targets 2020	At end of 2020, 174 (62%) of Year 8 Maori & Pasifika students were working at or above the expected level for Reading and 146 (52%) were working at or above the expected level for Writing.			
Actions (What we did)	Outcomes (What Happened)	Reasons for why the variance (Why did it happen)	Summary (Where to Next)	
Identified the individual students & their learning needs Support needed to improve their progress & achievement Continued Professional development:	Identified the individual students & their learning needs	Unsettled year due to Covid Less than 50% engagement with online learning Some of the targeted learners did not return back to school until it was Level 1	Review learning with Covid Learning plan and process in place in case we may have any future lockdowns Continue with approach from 2020	
1. Oral Literacy				
Complete Oral literacy PD				

2. Reciprocal Teaching		
3. Kahui Ako		

Kedgley Intermediate School: Analysis of Variance Numeracy Target				
Focus	Numeracy			
Strategic Aim	<i>Pasifika and Maori students are engaged in their learning and are achieving educational success.</i>			
Annual Aim for 2020	<i>To raise the rate of progress for all Pasifika & Maori learners below the expected level for reading.</i>			
Baseline data from 2019	<i>Analysis of school - wide data in November 2019 identified 99 (35%) of Year 7 Maori & Pasifika students were working at or above the expected level for Maths.</i>			
Targets 2020	<i>At end of 2020, 150 (53%) of Year 8 Maori & Pasifika students were working at or above the expected level for Maths.</i>			
Actions (What we did)	Outcomes (What Happened)	Reasons for why the variance (Why did it happen)	Summary (Where to Next)	
Reviewed numeracy delivery	Identified the individual students & their learning needs	Unsettled year due to Covid	Review learning with Covid	
Support needed to improve the learners progress & achievement	Mathletics had shown results in some classes who were active and consistently using the programme	Less than 50% engagement with online learning	Learning plan and process in place in case we may have any future lockdowns	
Introduced Mathletics to support numeracy maintenance		Some of the targeted learners did not return back to school until it	Signed up for DMIC	

		was Level 1	DMIC Rollout - Leadership team be apart of PD for first year
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FURTHER DEVELOPMENT

The school continues to recognise that we have to be able to maintain current student achievement and/or even better it. In order to do this we will look into:

Continue to assess students using STAR and easTTle - Reintroduce PATs

Continue to collate and analyse student achievement data in the area of reading and report the data, making recommendations based on these to our parents, Kedgley Intermediate Board, and the community

Continue to involve new staff in professional development linked to literacy – Reciprocal Teaching (Kahui Ako)

Numeracy programme - introducing DMIC to support the delivery of numeracy in the class

Lead teacher of Literacy to attend Area-wide Literacy cluster meetings facilitated by Student Achievement Facilitator and to lead staff meetings so that information/new learning is transferred back into teaching programmes

Continue classroom observation data (Appraiser/Senior Leadership Team)

Through the appraisal process link personal goal(s) to the school-wide goal focused on numeracy

Analysis and discuss school data more effectively

Introduce adult community learning to support the learning in the homes - Talanoa Ako

Priority focus on support for specific ethnic cohorts in particular Maori learners

Priority focus on support for specific ethnic cohorts in particular Pasifika learners

KIWISPORT

The government funding initiative to support student participation in organised sport. In 2020 the school received the funding of \$10,806.78 (excluding GST). The funding was spent on equipment, registration fees, uniforms and transportation to enable students to participate in sporting events.



KEDGLEY
INTERMEDIATE SCHOOL

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Principal: Pelu Leaupepetele



KIWISPORT 2020

Kiwisport is a government funding initiative to support students' participation in sport. In 2020 the school received total Kiwisport funding of \$10,806.78 (excluding GST).

This funding was spent on equipment, registration fees, uniforms and transportation to enable students to participate in sport activities including:

Softball, netball, volleyball, touch rugby, rugby league, ri-o-rahi and athletics.

We also held a whole school athletics day, inter-class basketball, handball and touch tournaments.

Yours faithfully

Pelu Leaupepetele
Principal

BELIEVE BECOME INSPIRE