

KAMO SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1030
Principal:	Sally Wilson
School Address:	6 Three Mile Bush Road, Kamo, Whangarei
School Postal Address:	6 Three Mile Bush Road, Kamo, WHANGAREI, 0112
School Phone:	09 435 1482
School Email:	dbatten@kamoprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Matt Keene	Chairperson	Elected	IT Consultant	Jun 2019
Bronwyn Walters	Chairperson	Elected	General Manager	Jun 2022
Sally Wilson	Principal	ex Officio		
Nikki-Jay Hunia	Parent Rep	Elected	Banker	Jun 2022
Gerald Kairau	Parent Rep	Elected	Learning Support Assi:	Jun 2022
Graeme Severinsen	Parent Rep	Elected	Academic Leader	Jun 2019
Dan Gotz	Parent Rep	Elected	Nurse	Jun 2022
Nick Marshall	Parent Rep	Elected	Civil Engineer	Jun 2022
Ben Soole	Staff Rep	Elected	Deputy Principal	Jun 2022

Accountant / Service Provider: Education Services Ltd

KAMO SCHOOL

Annual Report - For the year ended 31 December 2019

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Kamo School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Brianwyn Walters
Full Name of Board Chairperson

Sally Wilson
Full Name of Principal

B/Walters
Signature of Board Chairperson

[Signature]
Signature of Principal

19 May 2020
Date:

19th May 2020
Date:

Kamo School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,540,149	3,164,678	3,355,081
Locally Raised Funds	3	92,073	62,000	85,338
Interest income		15,233	14,000	20,252
Gain on Sale of Property, Plant and Equipment		159	-	1,383
Other Revenue		-	-	288
		<u>3,647,614</u>	<u>3,240,678</u>	<u>3,462,342</u>
Expenses				
Locally Raised Funds	3	47,189	38,000	25,898
Learning Resources	4	2,588,900	2,298,600	2,424,789
Administration	5	152,468	223,188	152,786
Finance		5,709	-	6,325
Property	6	687,897	643,690	661,233
Depreciation	7	121,181	70,000	78,029
Loss on Disposal of Property, Plant and Equipment		16,190	-	-
		<u>3,619,534</u>	<u>3,273,478</u>	<u>3,349,060</u>
Net Surplus / (Deficit) for the year		28,080	(32,800)	113,282
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>28,080</u>	<u>(32,800)</u>	<u>113,282</u>

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



Kamo School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>929,070</u>	<u>809,551</u>	<u>809,552</u>
Total comprehensive revenue and expense for the year		28,080	(32,800)	113,282
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,236
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>957,150</u>	<u>776,751</u>	<u>929,070</u>
Retained Earnings		957,150	776,751	929,070
Equity at 31 December		<u>957,150</u>	<u>776,751</u>	<u>929,070</u>

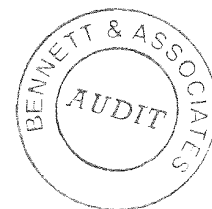
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Kamo School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	32,346	526,013	417,854
Accounts Receivable	9	157,675	160,539	212,139
GST Receivable		5,884	5,208	15,219
Prepayments		10,757	6,052	7,606
Inventories	10	1,124	656	978
Investments	11	403,489	-	188,468
Funds owed for Capital Works Projects	17	83,917	-	-
		695,192	698,468	842,264
Current Liabilities				
Accounts Payable	13	186,376	126,200	178,346
Revenue Received in Advance	14	6,501	15,942	2,908
Provision for Cyclical Maintenance	15	77,819	155,181	103,175
Finance Lease Liability - Current Portion	16	27,421	18,711	21,751
Funds held for Capital Works Projects	17	-	-	20,688
		298,117	316,034	326,868
Working Capital Surplus/(Deficit)		397,075	382,434	515,396
Non-current Assets				
Property, Plant and Equipment	12	640,951	444,718	497,559
		640,951	444,718	497,559
Non-current Liabilities				
Provision for Cyclical Maintenance	15	48,044	17,966	39,284
Finance Lease Liability	16	32,832	32,435	44,601
		80,876	50,401	83,885
Net Assets		957,150	776,751	929,070
Equity		957,150	776,751	929,070

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

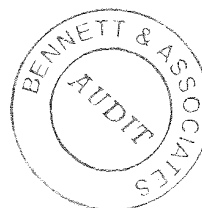


Kamo School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		875,636	707,318	947,392
Locally Raised Funds		89,323	62,000	108,692
Goods and Services Tax (net)		9,335	-	(10,011)
Payments to Employees		(478,651)	(367,700)	(580,788)
Payments to Suppliers		(285,027)	(354,430)	(311,500)
Cyclical Maintenance Payments in the year		(22,410)	(10,000)	546
Interest Paid		(5,709)	-	(6,325)
Interest Received		15,649	14,000	17,660
Net cash from Operating Activities		198,146	51,188	165,666
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		565	-	1,383
Purchase of PPE (and Intangibles)		(263,120)	(37,200)	(81,227)
Purchase of Investments		(215,021)	-	-
Net cash from Investing Activities		(477,576)	(37,200)	(79,844)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,236
Finance Lease Payments		(22,501)	(18,723)	948
Funds Held for Capital Works Projects		(83,577)	-	62,969
Net cash from Financing Activities		(106,078)	(18,723)	70,153
Net increase/(decrease) in cash and cash equivalents		(385,508)	(4,735)	155,975
Cash and cash equivalents at the beginning of the year	8	417,854	530,748	261,879
Cash and cash equivalents at the end of the year	8	32,346	526,013	417,854

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

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



Kamo School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Kamo 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 2019 to 31 December 2019 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

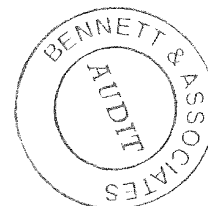
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Cyclical Maintenance Provision

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

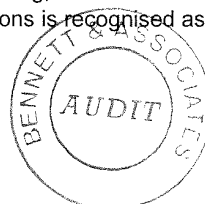
Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

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

Other Grants

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

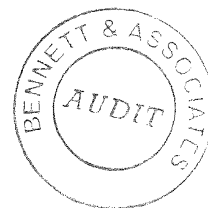
Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

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 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.

Prior Year Policy

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.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 Years
Building Improvements	40 Years
Furniture and Equipment	10-20 Years
Information and Communication	5 Years
Motor Vehicles	5 Years
Textbooks	8 years
Leased Assets	3-5 Years
Library Resources	8 Years

Leased assets are depreciated over the life of the lease.



l) Intangible Assets

Software costs

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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 and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial 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.



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	710,683	706,318	676,233
Teachers' Salaries Grants	2,224,027	2,000,000	1,976,731
Use of Land and Buildings Grants	482,381	457,360	476,243
Resource Teachers Learning and Behaviour Grants	1,468	-	2,771
Other MoE Grants	116,635	1,000	222,875
Other Government Grants	4,955	-	228
	<u>3,540,149</u>	<u>3,164,678</u>	<u>3,355,081</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	13,591	9,000	17,862
Bequests & Grants	10,814	-	8,456
Activities	47,313	48,000	50,113
Trading	4,249	5,000	5,100
Fundraising	16,106	-	3,807
	<u>92,073</u>	<u>62,000</u>	<u>85,338</u>
Expenses			
Activities	36,264	33,000	21,669
Trading	3,099	5,000	3,658
Fundraising (Costs of Raising Funds)	7,826	-	571
	<u>47,189</u>	<u>38,000</u>	<u>25,898</u>
<i>Surplus for the year Locally raised funds</i>	<u>44,884</u>	<u>24,000</u>	<u>59,440</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	34,585	58,100	68,848
Library Resources	2,989	3,800	2,074
Employee Benefits - Salaries	2,529,134	2,191,700	2,326,600
Staff Development	14,070	29,000	11,951
Ict	5,447	13,000	6,595
R&m & Purchases <\$1,000	2,675	3,000	8,721
	<u>2,588,900</u>	<u>2,298,600</u>	<u>2,424,789</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,650	5,650	5,470
Board of Trustees Fees	3,850	4,000	4,235
Board of Trustees Expenses	8,567	3,780	2,310
Communication	2,589	9,700	7,758
Consumables	8,608	22,200	5,691
Operating Lease	1,613	60,504	4,446
Other	19,808	21,854	16,680
Employee Benefits - Salaries	83,760	76,000	95,196
Insurance	7,538	9,000	7,625
Service Providers, Contractors and Consultancy	10,485	10,500	3,375
	<u>152,468</u>	<u>223,188</u>	<u>152,786</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	8,953	5,500	8,975
Cyclical Maintenance Expense	(359)	10,680	(19,013)
Grounds	13,310	12,750	10,989
Heat, Light and Water	30,941	28,400	30,125
Rates	9,899	8,500	10,077
Repairs and Maintenance	26,610	15,000	33,799
Use of Land and Buildings	482,381	457,360	476,243
Security	5,291	5,500	6,539
Employee Benefits - Salaries	100,252	100,000	103,499
Consultancy And Contract Ser	10,619	-	-
	<u>687,897</u>	<u>643,690</u>	<u>661,233</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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings	5,020	4,503	5,020
Building Improvements	3,589	3,220	3,589
Furniture and Equipment	28,653	22,964	25,597
Information and Communication Technology	61,813	23,930	26,675
Leased Assets	16,743	10,564	11,776
Library Resources	5,363	4,819	5,372
	<u>121,181</u>	<u>70,000</u>	<u>78,029</u>



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	32,106	256,054	128,159
Bank Call Account	240	1,090	-
Short-term Bank Deposits	-	268,869	289,695
Cash equivalents for Cash Flow Statement	<u>32,346</u>	<u>526,013</u>	<u>417,854</u>

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

Of the \$32,346 Cash and Cash Equivalents, \$3,442 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	192	70,508	350
Receivables from the Ministry of Education	-	-	29,729
Banking Staffing Underuse	-	-	42,752
Interest Receivable	2,176	-	2,592
Teacher Salaries Grant Receivable	155,307	90,031	136,716
	<u>157,675</u>	<u>160,539</u>	<u>212,139</u>
Receivables from Exchange Transactions	2,368	70,508	2,942
Receivables from Non-Exchange Transactions	155,307	90,031	209,197
	<u>157,675</u>	<u>160,539</u>	<u>212,139</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	1,124	656	978
	<u>1,124</u>	<u>656</u>	<u>978</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	403,489	-	188,468
Total Investments	<u>403,489</u>	<u>-</u>	<u>188,468</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	53,265	-	-	-	(5,020)	48,245
Building Improvements	79,576	-	-	-	(3,589)	75,987
Furniture and Equipment	194,377	41,750	(6,988)	-	(28,653)	200,486
Information and Communication Tech	77,678	216,735	(5,818)	-	(61,813)	226,782
Leased Assets	53,362	18,050	(3,790)	-	(16,743)	50,880
Library Resources	39,301	4,633	-	-	(5,363)	38,571
Balance at 31 December 2019	497,559	281,168	(16,596)	-	(121,181)	640,951

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	114,261	(66,016)	48,245
Building Improvements	122,292	(46,305)	75,987
Furniture and Equipment	555,069	(354,583)	200,486
Information and Communication	498,641	(271,859)	226,782
Leased Assets	74,011	(23,131)	50,880
Library Resources	90,755	(52,184)	38,571
Balance at 31 December 2019	1,455,029	(814,078)	640,951

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	58,285	-	-	-	(5,020)	53,265
Building Improvements	83,165	-	-	-	(3,589)	79,576
Furniture and Equipment	181,656	38,318	-	-	(25,597)	194,377
Information and Communication Tech	65,113	39,240	-	-	(26,675)	77,678
Leased Assets	48,295	16,843	-	-	(11,776)	53,362
Library Resources	41,004	3,669	-	-	(5,372)	39,301
Balance at 31 December 2018	477,518	98,070	-	-	(78,029)	497,559

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	114,261	(60,996)	53,265
Building Improvements	122,292	(42,716)	79,576
Furniture and Equipment	574,528	(380,151)	194,377
Information and Communication	699,161	(621,483)	77,678
Leased Assets	72,731	(19,369)	53,362
Library Resources	86,122	(46,821)	39,301
Balance at 31 December 2018	1,669,095	(1,171,536)	497,559



13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	4,421	27,626	25,604
Accruals	5,650	-	5,500
Banking Staffing Overuse	11,210	-	-
Employee Entitlements - Salaries	155,307	90,031	136,716
Employee Entitlements - Leave Accrual	9,788	8,543	10,526
	<u>186,376</u>	<u>126,200</u>	<u>178,346</u>
Payables for Exchange Transactions	186,376	126,200	178,346
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>186,376</u>	<u>126,200</u>	<u>178,346</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
MoE Income in Advance	6,501	-	-
Revenue Received In Advance	-	15,942	2,908
	<u>6,501</u>	<u>15,942</u>	<u>2,908</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	142,459	162,467	172,467
Increase/(decrease) to the Provision During the Year	(359)	10,680	(24,381)
Use of the Provision During the Year	(16,237)	-	(5,627)
Provision at the End of the Year	<u>125,863</u>	<u>173,147</u>	<u>142,459</u>
Cyclical Maintenance - Current	77,819	155,181	103,175
Cyclical Maintenance - Term	48,044	17,966	39,284
	<u>125,863</u>	<u>173,147</u>	<u>142,459</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	29,773	18,711	25,357
Later than One Year and no Later than Five Years	34,017	32,435	48,138
	<u>63,790</u>	<u>51,146</u>	<u>73,495</u>



17. Funds Owed (Held) for Capital Works Projects

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

2019		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
209608 ILE Project	<i>in progress</i>	(3,766)	-	59,411	-	55,645
Toilet Block	<i>completed</i>	1,463	-	(1,463)	-	-
211328 Roofing and Gutters	<i>completed</i>	(1,939)	(1,939)	-	-	-
212238 Covered Deck & Other Works	<i>in progress</i>	(66,446)	-	63,004	-	(3,442)
Dental Clinic	<i>in progress</i>	50,000	-	(18,286)	-	31,714
Totals		(20,688)	(1,939)	102,666	-	83,917

Represented by:

Funds Held on Behalf of the Ministry of Education	(3,442)
Funds Due from the Ministry of Education	87,359
	<u>83,917</u>

2018		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Breakout Space	<i>completed</i>	(6,791)	(3,704)	3,087	-	-
209608 ILE Project	<i>in progress</i>	16,148	253,992	234,078	-	(3,766)
Toilet Block	<i>in progress</i>	780	-	683	-	1,463
211328 Roofing and Gutters	<i>in progress</i>	-	15,933	13,994	-	(1,939)
212238 Covered Deck & Other Works	<i>in progress</i>	3,172	77,952	8,334	-	(66,446)
Dental Clinic	<i>in progress</i>	-	-	50,000	-	50,000
Totals		13,309	344,173	310,176	-	(20,688)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,850	4,235
Full-time equivalent members	0.08	0.06
<i>Leadership Team</i>		
Remuneration	532,779	477,050
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	536,629	481,285
Total full-time equivalent personnel	5.08	5.06

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	-
	1.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

The School has entered into the following capital commitments as at 31 December 2019:

(a) Contract for the supply and installation of a water pump as agent for the Ministry of Education. This project is fully funded by the Ministry and a quote with Priority 1 Water Services for \$2,560 has been authorised.

(Capital commitments at 31 December 2018: (a) contract for the Essential Works Project as agent for the Ministry of Education. This project is fully funded by the Ministry with an approved budget of \$119,758. \$107,782 has been received and \$11,095 has been spent on the project to balance date.

(b) contract for the Block 2 & 3 Asbestos Removal Project as agent for the Ministry of Education. This project is fully funded by the Ministry with an approved budget of \$13,433. \$12,090 has been received and \$365 has been spent on the project to balance date.

(c) \$21,091 exterior paint contract with Carus to paint the school exterior. This will be funded completely by the Board.)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2019 Actual \$	2018 Actual \$
No later than One Year	5,302	4,882
Later than One Year and No Later than Five Years	6,999	11,391
Later than Five Years	-	-
	12,301	16,273

23. Managing Capital

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



24. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	32,346	526,013	417,854
Receivables	157,675	160,539	212,139
Investments - Term Deposits	403,489	-	188,468
Total Financial assets measured at amortised cost	<u>593,510</u>	<u>686,552</u>	<u>818,461</u>

Financial liabilities measured at amortised cost

Payables	186,376	126,200	178,346
Borrowings - Loans	-	-	-
Finance Leases	60,253	51,146	66,352
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>246,629</u>	<u>177,346</u>	<u>244,698</u>

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopend on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
KAMO PRIMARY SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Auditor-General is the auditor of Kamo Primary School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 21 that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 19 May 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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



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

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual 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 the School.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand



Kamo Primary School

Kiwisport 2019

KiwiSport is a government funding initiative to promote sport for school-aged children.

The fund aims to:

- Increase the number of school-aged children participating in organised sport
- Increase the availability and accessibility of sport opportunities for all school-aged children
- Support children to develop skills that enable them to participate confidently in sport

Kamo Primary like all schools wishes to acknowledge the generous contribution from Kiwisport funding.

Kiwisport Y1 – Y8	Roll = 509 at time of payment	Entitlement Value \$6,909.12
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This funding was used to:

- Part support payment for whole school swimming instruction and water safety
- Attend tournaments
- Pay for select coaching instruction for teachers e.g. tennis, gymnastics
- Support ORS funded students to attend adapted events
- Community reach out - Whanau run with students

I would like to stress the money is amazing and we are most appreciative.

We can confirm the aims were met by:

- All our children participating in a variety of sports
- We provided multiple opportunities in a climate where more parents are working
- Confidence has increased and we have an increase in students playing Saturday sports

Finally teacher content knowledge improves and that makes it a sustainable investment.

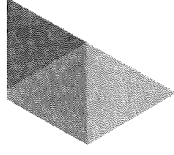
‘No other investment yields as great a return as the investment in education. An educated workforce is the foundation of every community and the future of every economy.’

Brad Henry



Sally Wilson – Principal

Analysis of Variance Reporting



School Name:	Kamo Primary School	School Number:	1030
Strategic Aim:	Our 2019 Strategic Aim was that all students will strive to meet or achieve above the New Zealand Curriculum levels and expectations for their year level in Mathematics.		
Annual Aim:	Our Annual Aim for 2019 was that all students will be engaged in Mathematics and their learning will show the progress they have made to reach their own potential.		
Target:	Our Curriculum Achievement Target in Mathematics for 2019 was to have at least 85% of our students working At or Above their New Zealand Curriculum levels and expectations for their year level. This includes our students with specific learning needs.		
Baseline Data:	<p>Our 2019 baseline data showed the following:</p> <ul style="list-style-type: none"> • 22% of students working above expectation • 60% of students working at expectation • 13% of students working below expectation • 5% of students working well below expectation 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>In 2018 we received a Ministry of Education contract through Cognition Education to deliver Professional Learning and Development in Mathematics. This continued for the 2019 school year. Through this contract, the following actions have been undertaken by all teaching staff and have been identified as making a significant difference to student learning and our Mathematics data for 2019:</p> <ul style="list-style-type: none"> Mixed-ability groupings across all levels of learning Using the problem-solving approach to deliver Mathematics education in all classrooms Collaborative planning within our four teaching teams Staff and team meetings which have been dedicated to professional learning and development in Mathematics for teachers Staff meetings which have been focused around raising student achievement Vertical groupings of teachers through our Whanau Teams where teachers talk about the progress and achievement of their students 	<p>Our overall end of year data for 2019 showed the following:</p> <ul style="list-style-type: none"> 13% of students working above their New Zealand Curriculum level expectation 71% of students working at their New Zealand Curriculum level expectation 11% of students working below their New Zealand Curriculum level expectation 5% of students working well below their New Zealand Curriculum level expectation <p>We saw significant changes in the following cohorts within our school for 2019:</p> <ul style="list-style-type: none"> Our overall Maori achievement went from 73% of students to 77% of students achieving at or above expectation The data for our Maori boys went from 77% to 82%, whereas our Maori girls went from 69% to 71% achieving at or above their expected level Our boys went from 83% to 85% achieving at or above their expected level Our girls went from 81% to 83% achieving at or above their expectation 	<p>Although we currently sit 1% away from our identified target of 85% of our students achieving at or above in Mathematics, we are extremely happy with our results.</p> <p>We have identified the following reasons for the positive variance in our data:</p> <ul style="list-style-type: none"> Teachers became more comfortable with what they were teaching and how to teach it Collaborative planning provided opportunities for teachers to scaffold each other in their own professional teaching and learning in Mathematics Collaborative planning allowed for opportunities to build capability across the staff as opposed to having a few people holding all the knowledge Planning was specifically based around identified student needs and addressed these. It was also important that we did not complete our planning too far in advance, so we were addressing what our students were showing us Problem-solving questions 	<p>Our Ministry of Education contract ended at the end of the 2019 school year. However, we put in an application to have this continue for the 2020 school year which was approved. Therefore we will continue to work with our facilitator from Cognition Education.</p> <p>We will continue to follow the same practices as this year with the intention to take these to the next level in our professional learning and development as a whole staff.</p> <p>We will continue to use the new planning template we introduced to all teams as we have had great success with it in supporting our collaborative planning.</p> <p>We have new staff coming onboard in 2020. We will be giving them the same support our current staff have had to help them with their teaching and learning in Mathematics.</p> <p>We aim to have Mathematics at the forefront of our minds to increase our data even further by the end of the 2020 school year.</p>

<ul style="list-style-type: none"> Professional discussions with appraisal partners in relation to teaching and learning Peer observations amongst staff in Mathematics lessons Co-teaching opportunities with our Mathematics facilitator Having a constant awareness amongst all teaching staff about what we are aiming to achieve in our Mathematics data for 2019 Open discussions with our Board of Trustees around our data – what it's showing, what we are doing to address it and what we are seeing as a result Professional learning with our teaching staff around how to measure progress and achievement against the New Zealand Curriculum levels Opportunities for student-led learning where the students identify areas of Mathematics they would like to work on. Teachers then provided opportunities for this to happen Professional learning around the Learning Progressions Framework in Mathematics and an expectation for teachers to use these to help them make informed decisions and OTJs about their students' learning 	<ul style="list-style-type: none"> The data for our Pasifika students also showed they went from 67% to 70% achieving at or above their expected level <p>Teachers became more motivated to teach Mathematics at all levels of learning, and as a result there was a positive feel and attitude amongst the staff about Mathematics. This led to a very noticeable change in the engagement our students had in their learning.</p>	<p>and activities were authentic and taught in context rather than as stand-alone or one-off activities</p> <ul style="list-style-type: none"> A growth mindset developed amongst the staff in relation to the teaching of Mathematics Mathematics became less of an area where teachers were unsure of themselves and how to teach it effectively We had 'buy-in' from staff which helped to create a positive mindset Our facilitator had a very positive approach to the teaching and learning of Mathematics for both students and teachers Our facilitator was very obliging in assisting staff with anything they needed Teachers became more confident in what they were looking for in their students, and felt more comfortable with the evidence they had for students to make an informed and justified OTJ about a student's learning We have continued to use language around assessing against curriculum levels and had meetings where we could see what this would look like The vertical groupings (whanau teams) allowed 	<p>We will be introducing the Progress and Consistency Tool (PaCT) to staff to help teachers confirm their judgements for student progress and achievement.</p> <p>More work with staff will be done around curriculum knowledge and development, as well as the Learning Progressions Framework in Mathematics.</p> <p>Our own local curriculum for Kamo Primary School was introduced in 2019. A number of changes have been made for 2020 and we will continue to use this to help guide and inform what we do at our school.</p> <p>All staff will be using Iris Connect in 2020 to observe themselves, reflect on their teaching and students' learning and then make changes to their practice and programmes accordingly.</p> <p>We will have two teachers involved in ALiM throughout 2020 to encourage accelerated learning amongst identified students.</p>
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- Introduction of Iris Connect. We have become part of a case study where teachers video themselves teaching, observe and reflect on their lessons and make changes accordingly to suit the needs of their students
- Two teachers attend the Mathematics Learning Community meetings each term and share the information with the staff

teachers to see the expectations across all levels of the curriculum within our school

Planning for next year:

The Kamo Primary School Board of Trustees will continue to support our principal in the direction she would like to take our school with regard to teaching and learning. All decisions made will be based around what best suits the needs of our students. The Board of Trustees will also continue to support what we are doing with our Professional Learning and Development contract with Cognition Education. They are heavily invested in raising student achievement in Mathematics and will do anything to support what our teaching team feels would be the best approach for our students. The Board of Trustees of Kamo Primary School always has the best interests of our students at the forefront of any decision they make.

They are aware that we sit 1% off our identified target for 2019, but are suitably impressed with the progress our teaching team and students have made during the 2019 school year. We have a reasonable number of students with identified specific learning needs for a school of our size and they agree with the leaders of the school that we will not exclude these student's results from our data. We believe in an inclusive learning environment for all students and therefore they are included in the results we share.