

KAPANUI SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018



School Address: 23 Rimu Road, Waikanae, 5036

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Ministry Number: 2871

Accounting Provider: Accounting for Schools Limited

KAPANUI SCHOOL

Financial Statements - For the year ended 31 December 2018

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KAPANUI SCHOOL
Statement of Responsibility
For the year ended 31 December 2018

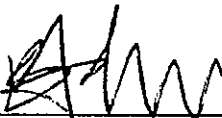
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

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

Ben Addington
Full Name of Board Chairperson


Signature of Board Chairperson

28/5/19.
Date:

CRAIG RICHARD NEOVIAH
Full Name of Principal


Signature of Principal

28/5/19
Date:

KAPANUI SCHOOL

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

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	3,839,928	3,728,268	3,743,912
Locally Raised Funds	3	92,833	94,200	169,491
Interest Earned		16,916	1,000	12,162
		<u>3,949,677</u>	<u>3,823,468</u>	<u>3,925,565</u>
Expenses				
Locally Raised Funds	3	47,503	54,900	126,687
Learning Resources	4	2,905,823	2,856,718	2,803,753
Administration	5	150,638	176,515	153,213
Property	6	721,761	720,300	730,979
Finance Costs		2,767	-	1,329
Depreciation	7	102,579	90,000	106,011
		<u>3,931,071</u>	<u>3,898,433</u>	<u>3,921,972</u>
Net Surplus / (Deficit) for the year		18,606	(74,965)	3,593
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>18,606</u>	<u>(74,965)</u>	<u>3,593</u>

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

KAPANUI SCHOOL

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	<u>741,485</u>	<u>741,485</u>	<u>727,690</u>
Total comprehensive revenue and expense for the year	18,606	(74,965)	3,593
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	35,349	-	10,202
Equity at 31 December	<u>795,440</u>	<u>666,520</u>	<u>741,485</u>
Retained Earnings	795,440	666,520	741,485
Equity at 31 December	<u>795,440</u>	<u>666,520</u>	<u>741,485</u>

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

KAPANUI SCHOOL
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	190,356	332,156	462,263
Accounts Receivable	9	165,246	144,000	148,350
GST Receivable		13,176	15,000	-
Inventories	10	1,725	-	-
Investments	11	368,124	150,000	122,832
Prepayments		4,891	3,550	1,569
		<u>743,518</u>	<u>644,706</u>	<u>735,014</u>
Current Liabilities				
Accounts Payable	13	204,438	174,000	178,205
Finance Lease Liability - Current Portion	16	22,656	28,000	28,154
Funds held for Capital Works Projects	17	-	-	111,317
GST Payable		-	-	2,143
Provision for Cyclical Maintenance	15	36,950	17,500	17,500
Revenue Received in Advance	14	4,743	2,910	4,000
		<u>268,787</u>	<u>222,410</u>	<u>341,319</u>
Working Capital Surplus/(Deficit)		474,732	422,296	393,695
Non-current Assets				
Property, Plant and Equipment	12	379,856	343,000	430,431
		<u>379,856</u>	<u>343,000</u>	<u>430,431</u>
Non-current Liabilities				
Finance Lease Liability	16	10,284	25,000	25,867
Provision for Cyclical Maintenance	15	48,864	73,776	56,776
		<u>59,148</u>	<u>98,776</u>	<u>82,643</u>
Net Assets		<u>795,440</u>	<u>666,520</u>	<u>741,483</u>
Equity		<u>795,440</u>	<u>666,520</u>	<u>741,485</u>

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

KAPANUI SCHOOL
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		888,698	836,972	859,929
Locally Raised Funds		93,576	91,110	172,733
Goods and Services Tax (net)		(15,319)	(17,142)	(17,525)
Payments to Employees		(494,117)	(448,736)	(446,453)
Payments to Suppliers		(360,768)	(451,237)	(426,313)
Interest Paid		(2,767)	-	(1,329)
Interest Received		13,134	1,000	11,458
Net cash from / (to) the Operating Activities		<u>122,437</u>	<u>11,967</u>	<u>152,500</u>
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(42,915)	(87,573)	(64,953)
Purchase of Investments		(245,292)	(27,168)	28,736
Net cash from / (to) the Investing Activities		<u>(288,207)</u>	<u>(114,741)</u>	<u>(36,217)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		35,349	-	10,202
Finance Lease Payments		(30,168)	83,984	(22,014)
Funds Held for Capital Works Projects		(111,317)	(111,317)	(43,115)
Net cash from Financing Activities		<u>(106,136)</u>	<u>(27,333)</u>	<u>(54,927)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(271,907)</u>	<u>(130,107)</u>	<u>61,354</u>
Cash and cash equivalents at the beginning of the year	8	462,263	462,263	400,909
Cash and cash equivalents at the end of the year	8	<u>190,356</u>	<u>332,156</u>	<u>462,263</u>

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

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

KAPANUI SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

KAPANUI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

KAPANUI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Investments

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

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

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

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

j) Property, Plant and Equipment

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

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

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

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

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



KAPANUI SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

1. Statement of Accounting Policies

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings & Grounds	20 - 50 years
Furniture & Fittings	4 - 25 years
Information and communication technology	1 - 5 years
Plant & Equipment	5 - 10 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

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



KAPANUI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

n) Revenue Received in Advance

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

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.

o) Provision for Cyclical Maintenance

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

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

p) Financial 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	745,723	736,480	746,911
Other MoE Grants	142,271	101,788	110,826
Teachers' Salaries Grants	2,426,439	2,360,000	2,354,808
Use of Land and Buildings Grants	525,495	530,000	531,367
	<u>3,839,928</u>	<u>3,728,268</u>	<u>3,743,912</u>

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Activities	30,330	38,000	91,915
Donations	31,296	29,200	45,748
Fundraising	4,523	7,000	5,837
Grant - New Zealand Community Trust	4,000	-	5,500
Hire of Facilities	10,780	10,000	10,704
Other Revenue	7,734	7,000	5,927
Trading	4,170	3,000	3,860
	<u>92,833</u>	<u>94,200</u>	<u>169,491</u>
Expenses			
Activities	44,574	45,400	116,850
Fundraising (costs of raising funds)	1,552	7,000	2,404
Trading	1,377	2,500	7,433
	<u>47,503</u>	<u>54,900</u>	<u>126,687</u>
<i>Surplus for the year Locally raised funds</i>	<u>45,330</u>	<u>39,300</u>	<u>42,804</u>

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	98,893	120,400	102,694
Information and Communication Technology	31,168	31,500	30,774
Employee Benefits - Salaries	2,758,856	2,671,818	2,658,093
Staff Development	16,906	33,000	12,192
	<u>2,905,823</u>	<u>2,856,718</u>	<u>2,803,753</u>



KAPANUI SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,327	5,500	4,408
Board of Trustees Expenses	12,469	4,000	5,018
Board of Trustees Fees	3,530	3,000	2,390
Communication	2,875	4,300	4,317
Employee Benefits - Salaries	89,992	93,000	93,640
Insurance	4,722	5,615	4,698
Operating Lease	4,000	30,000	7,978
Other	24,998	28,600	28,264
Service Providers, Contractors and Consultancy	2,725	2,500	2,500
	<u>150,638</u>	<u>176,515</u>	<u>153,213</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	7,781	8,500	7,738
Consultancy and Contract Services	56,157	50,000	48,480
Cyclical Maintenance Provision	11,538	17,000	32,166
Employee Benefits - Salaries	43,144	48,000	44,600
Grounds	15,621	9,800	5,321
Heat, Light and Water	21,123	20,000	20,868
Rates	5,709	6,500	7,639
Repairs and Maintenance	30,813	26,500	26,916
Security	4,380	4,000	5,884
Use of Land and Buildings	525,495	530,000	531,367
	<u>721,761</u>	<u>720,300</u>	<u>730,979</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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 of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings - School	10,607	10,000	10,608
Furniture and Equipment	12,374	10,000	10,937
Information Technology	35,517	30,000	39,261
Leased Assets	30,738	20,000	22,992
Library Resources	3,357	2,000	3,836
Plant & Equipment	9,986	18,000	18,377
	<u>102,579</u>	<u>90,000</u>	<u>106,011</u>

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Account	157,955	77,156	104,063
PTA Fundraising Account	10,443	20,000	10,312
Savings Account	21,958	35,000	108,366
Short-term Bank Deposits	-	200,000	239,522
Net cash and cash equivalents for Cash Flow Statement	<u>190,356</u>	<u>332,156</u>	<u>462,263</u>

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	2,000	-
Interest Receivable	3,782	2,000	704
Teacher Salaries Grant Receivable	161,464	140,000	147,646
	<u>165,246</u>	<u>144,000</u>	<u>148,350</u>
Receivables from Exchange Transactions	3,783	4,000	704
Receivables from Non-Exchange Transactions	161,464	140,000	147,646
	<u>165,246</u>	<u>144,000</u>	<u>148,350</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Sunhats	1,725	-	-
	<u>1,725</u>	<u>-</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	368,124	150,000	122,832

KAPANUI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	161,342	-	-	-	(10,607)	150,735
Furniture and Equipment	91,167	18,093	-	-	(12,374)	96,886
Information Technology	58,430	22,998	-	-	(35,517)	45,911
Leased Assets	52,265	9,086	-	-	(30,738)	30,613
Library Resources	26,853	-	-	-	(3,357)	23,496
Plant & Equipment	40,374	1,827	-	-	(9,986)	32,215
Balance at 31 December 2018	430,431	52,004	-	-	(102,579)	379,856

The net carrying value of equipment held under a finance lease is \$30,613 (2017: \$52,265).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	193,953	(43,218)	150,735
Furniture and Equipment	193,820	(96,934)	96,886
Information Technology	240,239	(194,328)	45,911
Leased Assets	94,092	(63,479)	30,613
Library Resources	160,005	(136,509)	23,496
Plant & Equipment	332,051	(299,836)	32,215
Balance at 31 December 2018	1,214,160	(834,304)	379,856

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	171,950	-	-	-	(10,608)	161,342
Furniture and Equipment	71,420	30,684	-	-	(10,937)	91,167
Information Technology	90,701	6,990	-	-	(39,261)	58,430
Leased Assets	27,265	47,992	-	-	(22,992)	52,265
Library Resources	30,689	-	-	-	(3,836)	26,853
Plant & Equipment	31,471	27,281	-	-	(18,377)	40,374
Balance at 31 December 2017	423,496	112,947	-	-	(106,011)	430,431

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	193,953	(32,611)	161,342
Furniture and Equipment	175,728	(84,561)	91,167
Information Technology	217,243	(158,812)	58,430
Leased Assets	85,006	(32,741)	52,265
Library Resources	160,005	(133,152)	26,853
Plant & Equipment	330,222	(289,849)	40,374
Balance at 31 December 2017	1,162,157	(731,726)	430,431

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating Creditors	22,349	7,000	7,969
Accruals	7,827	8,000	7,672
Employee Entitlements - Salaries	161,464	145,000	147,646
Employee Entitlements - Leave Accrual	12,798	14,000	14,918
	<u>204,438</u>	<u>174,000</u>	<u>178,205</u>
Payables for Exchange Transactions	191,640	160,000	163,287
Payables for Non-exchange Transactions - Other	12,798	14,000	14,918
	<u>204,438</u>	<u>174,000</u>	<u>178,205</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
McCarthy Grant	-	-	4,000
Student Fees	4,743	2,910	-
	<u>4,743</u>	<u>2,910</u>	<u>4,000</u>

15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	74,276	74,276	42,110
Increase to the Provision During the Year	11,538	17,000	32,166
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>85,814</u>	<u>91,276</u>	<u>74,276</u>
Cyclical Maintenance - Current	36,950	17,500	17,500
Cyclical Maintenance - Term	48,864	73,776	56,776
	<u>85,814</u>	<u>91,276</u>	<u>74,276</u>

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	22,656	28,000	28,154
Later than One Year and no Later than Five Years	10,284	25,000	25,867
Later than Five Years	-	-	-
	<u>32,940</u>	<u>53,000</u>	<u>54,021</u>

17. Funds Held for Capital Works Projects

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

		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
2018						
Block J Modification	<i>Completed</i>	109,418	135,384	(244,802)	-	-
Special Needs Modifications	<i>Completed</i>	1,899	16,421	(18,320)	-	-
Totals		<u>111,317</u>	<u>151,805</u>	<u>(263,122)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Due from the Ministry of Education -

		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
2017						
Block J Modification	<i>In progress</i>	(10,786)	123,814	(3,610)	-	109,418
Hall Roof Repairs	<i>Completed</i>	886	-	(886)	-	-
Special Needs Modifications	<i>In progress</i>	164,332	-	(162,433)	-	1,899
Totals		<u>154,432</u>	<u>123,814</u>	<u>(166,929)</u>	<u>-</u>	<u>111,317</u>

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,530	2,390
Full-time equivalent members	0.25	0.25
<i>Leadership Team</i>		
Remuneration	287,801	296,025
Full-time equivalent members	2.50	3.00
Total key management personnel remuneration	291,331	298,415
Total full-time equivalent personnel	2.75	3.25

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.

Principals

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - Principal 1	30 - 40	110 - 120
Benefits and Other Emoluments - Principal 1	1 - 2	2 - 3
Salary and Other Payments - Principal 2	40 - 50	-
Benefits and Other Emoluments - Principal 2	1 - 2	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	1.00	1.00

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

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board not has entered into contract agreements for capital works.
(Capital commitments at 31 December 2017: \$261,759, \$14,396 spent at balance date)

(b) Operating Commitments

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

(a) Computer Equipment;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	2,318
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>2,318</u>

23. Managing Capital

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

KAPANUI SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2018

24. Financial Instruments

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans and receivables			
Cash and Cash Equivalents	190,356	332,156	462,263
Receivables	165,246	144,000	148,350
Investments - Term Deposits	368,124	150,000	122,832
Total Cash and Receivables	<u>723,726</u>	<u>626,156</u>	<u>733,445</u>
Financial liabilities measured at amortised cost			
Payables	204,438	174,000	178,205
Finance Leases	32,940	53,000	54,021
Total Financial Liabilities Measured at Amortised Cost	<u>237,378</u>	<u>227,000</u>	<u>232,226</u>

25. Events After Balance Date

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

KAPANUI SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Charles Norwood	Parent Rep, Chairperson	Re-elected May 2016	CEO	June 2019
Craig Vidulich	Principal	Appointed Oct 2018	Principal	
Des Hedley	Principal	Appointed 2006	Principal	Retired April 2018
Ben Addington	Parent Rep	Elected Dec 2017	Town Planner	Dec 2020
Janet Doughty	Parent Rep	Elected May 2016	Funding Manager	June 2019
Kirsty Green	Parent Rep	Elected May 2016	Preschool Teacher	June 2019
Gordon McKenzie	Parent Rep	Elected Dec 2017	Manager	Dec 2020
Mona Murray-McCaul	Parent Rep	Elected Oct 2014	Policy Advisor	Oct 2017
Diane Richards	Staff Rep	Re-elected May 2016	Teacher	June 2019
Mark Wickens	Parent Rep	Elected Oct 2014	Quantity Surveyor	Oct 2017

KAPANUI SCHOOL

Kiwisport Funding

For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2018 the School received funding of \$3,301 (2017: \$3,261) initiative to increase our student participation in organised sport.

This funding went towards Kiwisport funding was used partly to fund a sports administrator to oversee the sporting administration within the school and assist with the funding of the school wide sports programme, purchasing equipment and providing educational activities outside the classroom.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF KAPANUI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Kapanui School (the School). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, 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 19, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis 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 arise 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, Board of Trustees List and Kiwisport statement, 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.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand



Kiwisport

Student participation and accessibility from fundamental skills to sporting opportunities:

Kapanui School will endeavour to increase the number of school-aged children participating in organized sport both school wide and community based.

Kapanui School will support children to develop skills that enable them to participate confidently in sport increasing the availability and accessibility of sporting opportunities.

Kapanui School has financially supported these opportunities for participation in fundamental movement skills:

PMP (Perceptual Motor Programme)

This is offered to all our year 0-1 students and is undertaken four times a week for half an hour per class. The PMP programme for our year 0-1 students builds on student motor and co-ordination skills.

The transfer of these skills has helped in the cross over to both aquatic, locomotion, rotation, and balance activities. This has been noted through the participation in both swimming lessons and the gym fun programme.

PMP has a focus on eye co-ordination and this has transferred into the teaching of ball skills.

Gym Fun

Each class is instructed once a week for a six week period. Instruction is undertaken by gymnastic facilitators at the Waikanae Gymnasium.

Gym Fun is offered to all students. The focus of these lessons is around the fundamental movement skills of balance, locomotion, rotation and statics.

The skills here transfer to an increase in confidence in particular body awareness.

This in turn has initiated further participation in fitness activities, P/E and sporting programmes.

Swimming

Each syndicate is allocated one month. Lessons are undertaken by teachers and parents at the Waikanae Pool.

Swimming is offered to every child at Kapanui School during terms 1 and 4.

Learn to swim initiatives and stroke perfection as well as life-saving skills are incorporated into lessons.

Children are encouraged to further their skills through participation at either Raumati or the Waikanae Swimming Clubs.

School based swimming sports and inter-school events provide avenues for children to perform to their best.

Inter-School Sporting Opportunities

Inter-school events are scheduled to link up with community based sports:

- Triathlon
- Swimming
- Tennis
- Volleyball
- Cross Country
- Mountain Biking
- Orienteering
- Rugby, Hockey, Netball, Soccer (Junior/ Senior tournament)
- Badminton
- Softball
- Basketball
- Touch
- Golf
- Athletics (Run/Jump/Throw)
- Cricket

Kapanui has increased the equipment available to students part-taking in sport.

Basketballs, rugby balls, soccer balls, volleyballs, nets and uniforms have all increased in number due to the demand in participation.

We have continued to upskill teachers through the use of facilitators in gym fun.

Parents who are skilled in a particular sport are encouraged to work with teams at school.

This has happened with tennis, netball, rugby, hockey, volleyball, basketball, touch and rippa-rugby

Through the Kiwi sport initiatives Kapanui School has been able to:

- Upskill teachers
- Modify sports and games
- Enhance school-club links
- Teach movement and basic skills
- Take part in local Inter-School competitions and events

Kiwisport funding has also supported the employment of an outside administrator to co-ordinate and organise all Inter-School events held on the Kapiti Coast. This cost is shared by all Kapiti Coast Schools. Kapanui School has a representative that attends Sport Association meetings once a term.

Kiwisport funding is used to help with subscriptions to this association.

Kapanui School Children's Participation in Out of School Sports (weekend and after school events)

Sport	Girls	Boys
Athletics Club	1	1
Swimming Club	7	10
Tennis Club	2	2
Triathlon (local events/ weetbix)	3	3
Cross Country or Running club	1	1
Orienteering	1	0
Rugby	0	13
Netball	20	0
Soccer	4	5
Hockey	4	5
Touch	3	8
Rugby League	0	0
Softball	0	0
Badminton	0	8
Cricket	0	1
Basketball (hoop club)	4	9
Golf	0	7
Martial Arts (wrestling, judo etc.)	1	5
Cycling club/ BMX/ Mountain Biking	2	1
Horse Riding	9	0
Gymnastics	5	1
Motor Cross	1	1

Recommendations:

- Continually provide opportunities for students to take part in a variety of sporting codes through both school and inter-school participation.
- Prepare our teams well for Inter-School tournaments.
- Our goal for 2018 is to win the Frank van Kampen shield once again from Waikanae School. Preparation is the key!
- Continually promote students outside school sporting achievement through the newsletter and at school assemblies.
- Encourage student participation in outside sports clubs.
- Give students opportunities to take part in a variety of alternative sporting codes
- Continually listen to student voice and address their needs and interests.
- Make sure Kapanui School is represented at all events on offer.



Aquatics

All children will receive a minimum of 6/7 swimming sessions a year. Some children are lucky enough to receive more.

Teachers follow programmes developed by syndicates from the:

- Kiwi Swim Programme
- Lotto Swim Save
- The Ministry of Education Supplementary on 'Aquatics'
- DVD resources.
- Aquatics Swim School Instructor (this comes at an extra cost).

These cover aspects of:

- Developing confidence in the water
- floating
- breathing
- leg and arm action
- stroke style
- alternative strokes to freestyle
- survival skills

We are very lucky to have secured the pool bookings from 2-3pm in the afternoon and this seems to have worked well for all syndicates. This is for all of February, March, November and part of December.

Lanes will be in use while we are using the pool. This is something we have learnt to work around.

School Programme Information & Objectives 2018

Our School Programme is based on the Gymsports NZ Gymfun programme.

The philosophy of which is FUN, FITNESS & FUNDAMENTALS

Our lead coaches are all Gymsport NZ qualified to a minimum of Recreational Coach level.

We aim for our sessions to be fun filled opening up to children the joy of being physically active, in the hope that they will continue physical activity throughout their lives

We teach **Fundamental Movement** [the basis of all sport] this is broken down into seven categories

- Landings - on the feet, the hands and on all parts of the body - basic safety skills
- Statics - hanging supporting & balance moves
- Spring – explosive rebounding from both feet & hands
- Rotation – rotating through all three internal body axis – longitudinal, transverse & anterior/posterior
- Swing – the rhythmic turning of the body around an external axis
- Locomotion – Travelling, using all body surfaces, on floor or equipment. Moving forwards, backwards, under, over, around, fast, slow etc.
- Manipulative Skills – the development of eye hand, eye feet co-ordination, through the use of small hand equipment

Our sessions include TGFU [Teaching games for understanding] through these activities children learn tactics, decision making, problem solving etc. The games increase spatial awareness, and encourage team work. All games are inclusive; we do not play elimination games

Teaching

Our specific teaching sections are based on the Fundamental Movements listed above.

Circuits

Our sessions give children an opportunity to work in circuits, directing their own learning by exploring, practicing and further developing the skills they have learned.

The circuits have choices so that all children can challenge themselves and experience success regardless of their age or ability.

Equipment is adapted to suit the activities & achieve the desired outcomes.

Enough activities are provided to enable all children to be active at all times

Fitness

Fitness activities are incorporated throughout the programme for children to increase their strength, fitness and endurance capabilities thus enabling them to further increase their skill levels.

Programme Outcomes

For children to:

- Have an understanding of the mechanics of Fundamental Movement
- Have increased their confidence and ability to take on new physical challenges
- Have learned to manage physical risk
- Have increased their fitness levels, enabling them to continue to improve their physical skills
- Have enjoyed participating in physical activity. Gym fun is always received positively from students, teachers and parents.
- Our students received six lessons over a term.

We greatly rely on parents to transport students to and from the Waikanae Memorial Hall.

Perceptual Motor Programme (PMP)

This programme, funded by the Board, runs four mornings a week in the school hall for all our new entrant and year one classes. The programme is ably overseen by Carol McCaffery, one of our teacher aides.

The programme's focus includes memory, movement, balance, eye/hand coordination, eye tracking, language concepts, spatial and body awareness. All children are monitored regularly to ensure progress is being made.

Teachers have noted significant improvement in fine motor skills, auditory and visual memory and physical coordination.

The programme relies heavily on parent helpers to assist with the implementation of the programme.

Kapanui School

Analysis of Variance For the year ended 31 December 2018

The purpose of this report is to outline the variance of achievement in relation to the 2018 school wide goals

2018 Achievement Goals – Annual Aim - To increase the number of students achieving at or above the National Standard for reading, writing and mathematics

1. To increase the number of students achieving at or above the National Standards for writing

2. Lifting the achievement percentage for all boys in Years 6-8 by 15.7 percentage points to 75% from 68.3%.

3. Lifting the achievement percentage for all Maori boys in Years 6-8 by 31.3 percentage points to 75%.

Findings:

Historical Position	Goal 1		
2017-75.2% of ALL students were at or Above the NS for writing	To increase the number of students achieving at or above the National Standards for writing		
	Focus Area	Gender	Ethnicity
	Writing	Boys	All

Outcome	Analysis	Evaluation
<ul style="list-style-type: none"> • OTJ data was analysed in Terms 2 and 4. A final assessment occurred in Term 4 and an OTJ was made. The final results showed that 76.9% of ALL students are achieving at or above the national standard.. 	<p>Analysis of the data indicates:</p> <p>Specific Groups</p> <ul style="list-style-type: none"> • 20.8% of Pasifika students achieved Above the NS. • There were 0% of students in Year 2 who were well below the NS. • 34.2% of Year 4s, 32.8% of year 2s and 31.6% of Year 6s were above the standard. • 80% of Years 8s were At or Above the NS. <p>Schoolwide 76.9% of all students were at or above the standard compared to 75.2% in 2017.</p> <p>Maori and Pasifika Students •70.9% of Maori students and 79.2% of Pasifika students are achieving at or above the standard in writing</p>	<ul style="list-style-type: none"> • An increase of 1.7% compared to 2017 data. • ALL writing PD produced positive results throughout the school. This was supported by the Lead Teachers 'writing survey' feedback from target students and teachers. • BYOD continued this year and we felt that boys, in particular were taking more risks with their writing and were more motivated to write. This will continue in 2019 and target groups will be monitored. • The gap in the achievement levels between Girls and Boys in writing has narrowed from 12.4% points to 9.3% points. • Staff believe that moderation processes

	Boys and Girls • 81.6% of girls compared to 72.1% of boys are achieving at or above the standard in writing.	continue to get stronger. <ul style="list-style-type: none"> • Staff meetings and PD to improve the teaching of writing practice. Writing was a school wide focus and linked into teachers personal inquiries-TAls.. • We continue to focus on early intervention programmes such as Kick Start for pre school children, play based learning, 5+ (already factored into 2019 budget), literacy support programmes taught by experienced Teacher Aide, ESOL support, PMP and oral literacy programmes.
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Historical Position	Goal 2		
Reading 2017 Data: 68.3% of boys in Years 6-8 were achieving above the National Standards for writing.	Lifting the achievement percentage for all boys in Years 6-8 by 15.7 percentage points to 75% from 68.3%.		
	Focus Area	Gender	Ethnicity
	All	Both	All

Outcome	Analysis	Evaluation
<ul style="list-style-type: none"> • Result =90.5% of boys in Years 6-8 were writing At or Above the National Standards for writing. 	Analysis of the data indicates: <ul style="list-style-type: none"> • The gap in the achievement levels between Girls and Boys in writing has narrowed from 12.4% points to 9.3% points. • All Girls=81.6%, All boys=72.1%. The most significant increase was in the Year 6-8 boys cohort as noted in the result. 	<ul style="list-style-type: none"> • We achieved the target with significant increase of 22.2% points. • Refer to writing evaluation above.

Goal 3			
Historical Position	Lifting the achievement percentage for all Maori boys in Years 6-8 by 31.3 percentage points to 75%.		
2017 Data: 43.7% of Maori boys in Years 6-8 were achieving at or above the NS.			
	Focus Area	Gender	Ethnicity
	Maths	Both	All

Outcome	Analysis	Evaluation
<p>Result=71.4% of Maori boys in Years 6-8 were achieving At or Above the writing standard.</p>	<p>School Wide 76.8% of all students are at or above the NS.</p> <p>70.9% of all Maori students were at or above the NS.</p> <p>71.4% of Maori boys in Years 6-8 were achieving At or Above the writing standard.</p>	<ul style="list-style-type: none"> ● This is an increase of 27.7%. Whilst not quite achieving our goal we were very close and made significant improvements over the year. ● Refer to writing evaluation above. ● Continue to fund Kaiarahi Te Reo to assist with kapa haka, powhiri, te reo and tikanga Maori. Continue to support Maori lead team of teachers. These actions celebrates Māori culture and what it means to be Māori.
<p>Actions for 2019:</p> <ul style="list-style-type: none"> ● The National Standards have been removed. We will be moving to reporting against the NZ Curriculum levels. ● We will be using writing expert Gail Long in 2020 for professional development. ● To strengthen moderation processes across the school in all curriculum areas. ● To review our reporting cycle, both reporting to parents and the BoT. ● Continue to analyse PAT data in detail to identify areas that need a focus. ● Continue with our early intervention programmes such as Kick Start for pre school children, play based learning, 5+ (already factored into 2019 budget), literacy support programmes taught by experienced Teacher Aide, ESOL support, PMP and oral literacy programmes. Year groups above are exploring 'passion and interest based' learning programmes. ● Classes will continue to use and explore flexi grouping of children. Research indicates that student achievement is often higher when children are not placed in ability groupings. Dinah Harvey who ran the maths PD several years ago introduced this. This was a discussion point on the Teacher Only Day. ● Continue to develop collaborative/team teaching across the school. ● Promote the importance of reading at home with parents, especially once children have learnt to read the words. ● Continue to improve our ability to effectively teach children with learning disabilities eg dyslexia, dyspraxia etc ● Classes will continue to promote Growth Mindset thinking with all learners. ● Continue with Reading Recovery. ● Continue to fund Kaiarahi Te Reo to assist with kapa haka, powhiri, te reo and tikanga Maori. Continue to support Maori lead team of teachers. These actions celebrates Māori culture and what it means to be Māori. ● All of our syndicates will continue to receive some form of teacher aide support during literacy and/or numeracy time to assist with classroom programmes. ● Junior teachers will continue to attend NE/ECE OK Cluster meetings to improve and develop systems for successful transition to school. ● Outside agencies will continue to support a number of our students in 2019. ● The SENCO role for 2019 has been increased from 4 to 5 days per week. BOT funding transition period from bulk grant. 		