

# KAIKOHE CHRISTIAN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 1175

**Principal:** David Rogers

**School Address:** 52 Mangakahia Road

**School Postal Address:** P O Box 235, Kaikohe, 0440

**School Phone:** 09 401 1873

**School Email:**

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Mike Norman	Chairperson	Elected	Jun 2022
David Rogers	Principal	ex Officio	
Craig Zielinski	Parent Rep	Elected	Jun 2022
Katie Ralph	Parent Rep	Elected	Jun 2020
John Whitehead	Parent Rep	Elected	Jun 2022
David Prickett	Staff Rep	Elected	Jun 2022
Monte Tito	Proprietors Rep	Co-opted	Jun 2022
Mike Shaw	Proprietors Rep	Appointed	Jun 2022
Priti Puru-Clarke	Student Rep	Elected	Mar 2022

**Accountant / Service Provider:** Education Services Ltd

# KAIKOHE CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2020

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# Kaikohe Christian School

## Statement of Responsibility

For the year ended 31 December 2020

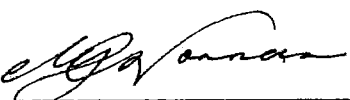
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

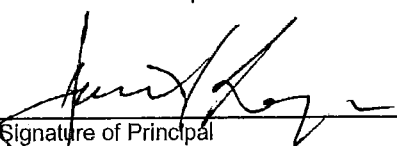
The School's 2020 financial statements are authorised for issue by the Board.

MICHAEL DENYS NORMAN  
Full Name of Board Chairperson

  
Signature of Board Chairperson

31/05/2021  
Date:

David Rogers  
Full Name of Principal

  
Signature of Principal

31/05/2021  
Date:

**Kaikohe Christian School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,156,845	2,015,519	1,952,790
Locally Raised Funds	3	15,717	31,800	34,125
Use of Land and Buildings Integrated		90,400	112,000	90,400
Interest income		597	3,000	3,014
		<u>2,263,559</u>	<u>2,162,319</u>	<u>2,080,329</u>
<b>Expenses</b>				
Locally Raised Funds	3	15,206	42,600	50,499
Learning Resources	4	1,789,485	1,698,495	1,628,257
Administration	5	132,815	125,126	124,155
Finance		3,236	2,831	4,101
Property	6	222,579	243,555	221,812
Depreciation	7	44,081	45,179	45,251
Loss on Uncollectable Accounts Receivable		180	-	-
		<u>2,207,582</u>	<u>2,157,786</u>	<u>2,074,075</u>
<b>Net Surplus / (Deficit) for the year</b>		55,977	4,533	6,254
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>55,977</u>	<u>4,533</u>	<u>6,254</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.



**Kaikohe Christian School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>217,120</u>	<u>219,122</u>	<u>210,866</u>
Total comprehensive revenue and expense for the year		55,977	4,533	6,254
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,808	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	21	<u>278,905</u>	<u>223,655</u>	<u>217,120</u>
 Retained Earnings		278,905	223,655	217,120
<b>Equity at 31 December</b>		<u>278,905</u>	<u>223,655</u>	<u>217,120</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.



**Kaikohe Christian School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	289,490	214,025	210,397
Accounts Receivable	9	127,892	91,015	98,582
GST Receivable		9,672	5,991	4,117
Prepayments		2,808	3,385	2,021
Inventories	10	2,948	-	-
		<u>432,810</u>	<u>314,416</u>	<u>315,117</u>
<b>Current Liabilities</b>				
Accounts Payable	12	146,725	100,370	108,818
Revenue Received in Advance	13	17,232	1,205	990
Provision for Cyclical Maintenance	14	28,876	25,441	25,544
Finance Lease Liability - Current Portion	15	12,315	13,405	13,034
		<u>205,148</u>	<u>140,421</u>	<u>148,386</u>
<b>Working Capital Surplus/(Deficit)</b>		227,662	173,995	166,731
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	84,444	76,181	84,034
		<u>84,444</u>	<u>76,181</u>	<u>84,034</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	18,494	-	13,414
Finance Lease Liability	15	14,707	26,521	20,231
		<u>33,201</u>	<u>26,521</u>	<u>33,645</u>
<b>Net Assets</b>		<u>278,905</u>	<u>223,655</u>	<u>217,120</u>
<b>Equity</b>		<u>278,905</u>	<u>223,655</u>	<u>217,120</u>

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



**Kaikohe Christian School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		738,982	675,392	634,461
Locally Raised Funds		16,055	16,800	34,050
Goods and Services Tax (net)		(5,555)	-	1,874
Funds Administered on Behalf of Third Parties		11,802	-	-
Payments to Employees		(392,159)	(369,923)	(310,983)
Payments to Suppliers		(245,017)	(220,892)	(276,795)
Cyclical Maintenance Payments in the year		-	-	(27,008)
Interest Paid		(3,236)	(2,831)	(4,101)
Interest Received		597	3,000	3,014
Net cash from/(to) Operating Activities		121,469	101,546	54,512
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(36,002)	(44,500)	(2,747)
Net cash from/(to) Investing Activities		(36,002)	(44,500)	(2,747)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,808	-	-
Finance Lease Payments		(12,182)	(14,736)	(13,083)
Net cash from/(to) Financing Activities		(6,374)	(14,736)	(13,083)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>79,093</b>	<b>42,310</b>	<b>38,682</b>
Cash and cash equivalents at the beginning of the year	8	210,397	171,715	171,715
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>289,490</b>	<b>214,025</b>	<b>210,397</b>

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

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



# **Kaikohe Christian School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Kaikohe Christian School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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





### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### ***Useful lives of property, plant and equipment***

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

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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



**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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

**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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**i) Inventories**

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



## j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

## k) Property, Plant and Equipment

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and Equipment	5-18 years
Information and Communication	4 years
Motor Vehicles	5 years
Leased Assets	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

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

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

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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



**u) Borrowings**

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

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	675,603	607,980	554,274
Teachers' Salaries Grants	1,410,475	1,350,127	1,318,445
Gateway Income	-	39,272	34,667
Resource Teachers Learning and Behaviour Grants	5,680	1,000	900
Other MoE Grants	60,219	17,140	44,426
Other Government Grants	4,868	-	78
	<u>2,156,845</u>	<u>2,015,519</u>	<u>1,952,790</u>

The school has opted in to the donations scheme for this year. Total amount received was \$25,800.

Other MOE Grants total includes additional COVID-19 funding totalling \$3,403 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	5,571	-	2,064
Bequests & Grants	-	-	3,000
Activities	2,209	15,800	9,781
Trading	7,937	13,000	16,060
Fundraising	-	3,000	3,220
	<u>15,717</u>	<u>31,800</u>	<u>34,125</u>
<b>Expenses</b>			
Activities	1,722	28,600	27,217
Trading	13,484	13,000	21,812
Fundraising (Costs of Raising Funds)	-	1,000	1,470
	<u>15,206</u>	<u>42,600</u>	<u>50,499</u>
<b>Surplus/(Deficit) for the year Locally raised funds</b>	<u>511</u>	<u>(10,800)</u>	<u>(16,374)</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	76,511	66,900	51,703
Employee Benefits - Salaries	1,682,887	1,591,155	1,541,624
Staff Development	6,506	17,840	11,440
Equipment Repairs	23,581	22,600	23,490
	<u>1,789,485</u>	<u>1,698,495</u>	<u>1,628,257</u>



## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,100	4,100	4,000
Board of Trustees Fees	2,440	3,000	3,330
Board of Trustees Expenses	2,689	5,750	8,867
Communication	4,572	3,900	5,363
Consumables	19,006	17,824	19,800
Operating Lease	980	660	849
Other	14,924	12,217	11,466
Employee Benefits - Salaries	72,926	68,415	59,275
Insurance	2,010	560	2,169
Service Providers, Contractors and Consultancy	9,168	8,700	9,036
	<u>132,815</u>	<u>125,126</u>	<u>124,155</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,985	15,700	17,839
Cyclical Maintenance Expense	8,412	11,075	27,440
Grounds	6,403	3,500	4,530
Heat, Light and Water	26,551	27,000	32,246
Repairs and Maintenance	11,174	10,000	8,948
Use of Land and Buildings	90,400	112,000	90,400
Security	5,543	3,000	5,031
Employee Benefits - Salaries	54,822	60,480	26,612
Transport	109	800	2,336
Consultancy And Contract Services	6,180	-	6,430
	<u>222,579</u>	<u>243,555</u>	<u>221,812</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	50	49	49
Furniture and Equipment	12,056	13,859	13,881
Information and Communication Technology	18,568	16,414	16,440
Leased Assets	13,407	14,857	14,881
	<u>44,081</u>	<u>45,179</u>	<u>45,251</u>





## 8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	186	-	186
Bank Current Account	279,226	204,065	200,148
Bank Call Account	10,078	9,960	10,063
Cash and cash equivalents for Statement of Cash Flows	<u>289,490</u>	<u>214,025</u>	<u>210,397</u>

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

## 9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,286	805	1,185
Teacher Salaries Grant Receivable	122,606	90,210	97,397
	<u>127,892</u>	<u>91,015</u>	<u>98,582</u>
Receivables from Exchange Transactions	5,286	805	1,185
Receivables from Non-Exchange Transactions	122,606	90,210	97,397
	<u>127,892</u>	<u>91,015</u>	<u>98,582</u>

## 10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Uniform Sales	2,712	-	-
Stationery	236	-	-
	<u>2,948</u>	<u>-</u>	<u>-</u>



# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2020</b>						
Building Improvements	467	-	-	-	(50)	417
Furniture and Equipment	33,108	1,498	-	-	(12,056)	22,550
Information and Communication Tech	20,593	35,158	-	-	(18,568)	37,183
Leased Assets	29,866	7,835	-	-	(13,407)	24,294
<b>Balance at 31 December 2020</b>	<b>84,034</b>	<b>44,491</b>	<b>-</b>	<b>-</b>	<b>(44,081)</b>	<b>84,444</b>

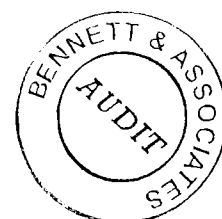
The net carrying value of equipment held under a finance lease is \$24,294 (2019: \$29,866)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Building Improvements	885	(468)	417
Furniture and Equipment	224,961	(202,411)	22,550
Information and Communication	173,699	(136,516)	37,183
Motor Vehicles	7,102	(7,102)	-
Leased Assets	50,097	(25,803)	24,294
Library Resources	10,677	(10,677)	-
<b>Balance at 31 December 2020</b>	<b>467,421</b>	<b>(382,977)</b>	<b>84,444</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements	516	-	-	-	(49)	467
Furniture and Equipment	44,918	2,071	-	-	(13,881)	33,108
Information and Communication Tech	36,357	676	-	-	(16,440)	20,593
Leased Assets	36,996	7,751	-	-	(14,881)	29,866
<b>Balance at 31 December 2019</b>	<b>118,787</b>	<b>10,498</b>	<b>-</b>	<b>-</b>	<b>(45,251)</b>	<b>84,034</b>

The net carrying value of equipment held under a finance lease is \$29,866 (2018: \$36,996)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	886	(419)	467
Furniture and Equipment	223,462	(190,354)	33,108
Information and Communication	138,541	(117,948)	20,593
Motor Vehicles	7,102	(7,102)	-
Leased Assets	54,412	(24,546)	29,866
Library Resources	10,677	(10,677)	-
<b>Balance at 31 December 2019</b>	<b>435,080</b>	<b>(351,046)</b>	<b>84,034</b>



## 12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	10,494	4,431	5,900
Accruals	4,100	3,900	4,000
Banking Staffing Overuse	7,450	-	-
Employee Entitlements - Salaries	122,606	90,210	97,397
Employee Entitlements - Leave Accrual	2,075	1,829	1,521
	<u>146,725</u>	<u>100,370</u>	<u>108,818</u>
Payables for Exchange Transactions	146,725	100,370	108,818
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>146,725</u>	<u>100,370</u>	<u>108,818</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Gateway	11,803	-	-
Revenue Received In Advance	5,429	1,205	990
	<u>17,232</u>	<u>1,205</u>	<u>990</u>

## 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	38,958	14,366	38,526
Increase to the Provision During the Year	10,554	11,075	27,440
Adjustment to the Provision	(2,142)	-	-
Use of the Provision During the Year	-	-	(27,008)
Provision at the End of the Year	<u>47,370</u>	<u>25,441</u>	<u>38,958</u>
Cyclical Maintenance - Current	28,876	25,441	25,544
Cyclical Maintenance - Term	18,494	-	13,414
	<u>47,370</u>	<u>25,441</u>	<u>38,958</u>

## 15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	14,516	13,405	15,118
Later than One Year and no Later than Five Years	15,871	26,521	22,355
	<u>30,387</u>	<u>39,926</u>	<u>37,473</u>



## 16. 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.

The Proprietor of the School (Kaikohe Christian Fellowship Trust) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2020 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## 17. Remuneration

### *Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,440	3,330
Full-time equivalent members	0.02	0.04
<i>Leadership Team</i>		
Remuneration	460,262	427,619
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	462,702	430,949
Total full-time equivalent personnel	4.02	4.04

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



#### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	3.00	-
	<u>3.00</u>	<u>0.00</u>

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

#### 18. Compensation and Other Benefits Upon Leaving

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

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

#### 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

#### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.



## 20. Commitments

### (a) Capital Commitments

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

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

#### (a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	14,304	13,879
Later than One Year and No Later than Five Years	19,152	32,256
Later than Five Years	-	-
	<u>33,456</u>	<u>46,135</u>

## 21. 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.

## 22. Financial Instruments

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

#### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	289,490	214,025	210,397
Receivables	127,892	91,015	98,582
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>417,382</u>	<u>305,040</u>	<u>308,979</u>

#### Financial liabilities measured at amortised cost

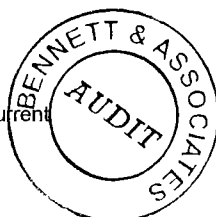
Payables	146,725	100,370	108,818
Borrowings - Loans	-	-	-
Finance Leases	27,022	39,926	33,265
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>173,747</u>	<u>140,296</u>	<u>142,083</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



## **Kaikohe Christian School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$2,877 (excluding GST). The funding was spent on sporting endeavours.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF KAIKOHE CHRISTIAN SCHOOLS'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Auditor-General is the auditor of Kaikohe Christian School 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 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

### **Basis 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 for the financial statements**

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





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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

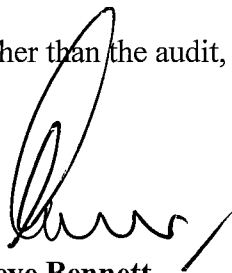
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



**Steve Bennett**

**BENNETT & ASSOCIATES**

On behalf of the Auditor-General  
Whangarei, New Zealand



## **Analysis of Variance Statement for 2020**

### ***Writing***

Writing is a key focus area in the Te Arahura Community of Learning.

Our end of 2018 writing achievement data shows 67.5% of our students in Years one to ten are at or above expectation in Writing. 54 Students have been identified as at risk of not achieving satisfactorily in writing this year.

#### ***Writing Years one to ten.***

***Students needing accelerated learning approaches are identified in first term***

*Initial teacher OTJs informed using a range of information about their students.*

*Marked work, formal assessment of writing samples, teacher observation and feedback from the student, colleagues and family/whanau.*

*End of year OTJs using the same range of information.*

***Target:*** Increase the number of students achieving age/year level appropriate levels in writing.

### ***NCEA L2:***

*Internal results (2019) were encouraging, but there is a significant disparity in our NCEA results between internally and externally assessed standards. This is not a new outcome however it is one that we will be addressing through our professional learning and development and appraisal systems. Hard questions will need to be asked and answered satisfactorily if we are to successfully address the persistent nature of this outcome. There is no question that our students are able to achieve so the question remains, why aren't they achieving as well in externally assessed standards as the internals? This question will form the basis of our teacher inquiries at senior secondary level and will shape our plans for developing learning partnerships to facilitate achievement at the Merit and Excellence level.*

#### ***At risk students identified in first term.***

*Students who are at risk of not achieving NCEA L2 in this current year are identified through collegial dialogue, interviews with students and receiving feedback from family/whanau.*

***Target:*** All Year 11 students to achieve L1 Numeracy and Literacy by the end of the year.

***Target:*** All students achieve NCEA L1, L2 and L3 by participation at their respective year levels before they leave school

### **2020 Action Plan Sec suggestions:**

- Exam technique needs to be taught and more exam practice q's done
- We must better manage internal course timelines so teacher and students do not run out of time to learn the content needed for the external exams
- Internal 80 Credits threshold - if 80 credits is achieved before external exams the student's motivation to achieve drops within courses, and they are not so worried about passing as they have 80 credits already. Students do not think or properly understand the knowledge needed for the following year
- Global relevance of the learning needs to be made clear to students - so that the students do not think that the purpose of learning solely is to pass a standard. Holistic relevance needed.

## End of 2019 by Curriculum Level

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Beyond NZC Level 5	-	-	-	-	-	1 (8%)	2 (11%)	1 (7%)	2 (11%)	2 (22%)
NZC Level 5	-	-	-	-	-	-	2 (11%)	1 (7%)	2 (11%)	4 (44%)
NZC Level 4	-	-	-	-	1 (7%)	1 (8%)	1 (6%)	-	12 (63%)	2 (22%)
NZC Level 3	-	-	-	1 (6%)	2 (14%)	4 (33%)	3 (17%)	3 (20%)	2 (11%)	-
NZC Level 2	-	4 (27%)	14 (88%)	15 (83%)	5 (36%)	6 (50%)	9 (50%)	10 (67%)	1 (5%)	1 (11%)
NZC Level 1	17 (100%)	11 (73%)	2 (13%)	2 (11%)	6 (43%)	-	1 (6%)	-	-	-
<b>Total</b>	<b>17</b>	<b>15</b>	<b>16</b>	<b>18</b>	<b>14</b>	<b>12</b>	<b>18</b>	<b>15</b>	<b>19</b>	<b>9</b>

## End of 2020 by Curriculum level

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Beyond NZC Level 5	-	-	-	-	-	1 (9%)	1 (5%)	4 (22%)	1 (8%)	4 (33%)
NZC Level 5	-	-	-	-	-	-	1 (5%)	3 (17%)	4 (31%)	6 (50%)
NZC Level 4	-	-	-	1 (6%)	-	-	9 (45%)	5 (28%)	8 (62%)	2 (17%)
NZC Level 3	-	-	-	6 (38%)	5 (28%)	3 (27%)	8 (40%)	6 (33%)	-	-
NZC Level 2	1 (7%)	3 (15%)	10 (59%)	8 (50%)	12 (67%)	6 (55%)	1 (5%)	-	-	-
NZC Level 1	14 (93%)	17 (85%)	7 (41%)	1 (6%)	1 (6%)	1 (9%)	-	-	-	-
<b>Total</b>	<b>15</b>	<b>20</b>	<b>17</b>	<b>16</b>	<b>18</b>	<b>11</b>	<b>20</b>	<b>18</b>	<b>13</b>	<b>12</b>

## Discussion and Analysis

For the Curriculum Level charts we will make comparisons in the data for Year 3, 5, 7, & 9 students in the 2019 cohort and the Year 4, 6, & 8, 10 students in the 2020 cohort so we are discussing the same (disregarding leavers and new enrolments) students. We will consider those students (the number of) who are not at the expected curriculum level for their respective year group. Therefore we will consider the number of students as follows...

Year Level	3	5	7	9
2019 # Below	2	11	9	15
Year Level	4	6	8	10
2020 # Below	1	7	6	2

These data points have been chosen as they relate to expected achievement in the 2 year bands attributed to each curriculum level i.e. students are generally expected to take 2 years to move through the learning at a curriculum level – Curriculum Level 1 by end of Year 2 and so on.

Although there is a degree of statistical error through student movement (for example there is a difference of 7 students between 2019 Year 9 and 2020 Year 10) the data shows clear reductions in the number of students who are not achieving within the expected curriculum

## NCEA Results

Our provisional NCEA results are disappointing and in large part due to the school not being able to re-engage several students after the Alert Level 4 Lockdown.

Strong responses from teachers to facilitate distance learning achieved varying levels of student engagement, with those who had supportive home routines having the most success in NCEA.

Post lockdown strategies embraced the systems that were developed by classroom teachers to facilitate distance learning and became integral to how students accessed their learning from then on. It is worthy noting that every student who returned to school achieved NCEA success at their respective Level.

### Data

The charts below show achievement in two different ways.

#### NCEA Results according to the number of Standards entered

This information shows results for each standard.

L1 shows 148 Standards entered. 90/148 Achieved, Merit or Excellence = 61%

L2 shows 132 Standards entered. 89/132 Achieved, Merit or Excellence = 67%

L3 shows 107 Standards entered. 96/107 Achieved, Merit or Excellence = 90%

NCEA Results according to the number of Standards entered							
	Achieved	Merit	Excellence	Not Achieved	SNA	ABS	TOTALS
L1	65	21	4	30	2	26	148
L2	70	14	5	34	0	9	132
L3	72	16	8	6	1	4	107
L4	0	0	0	0	0	0	0

SNA = Standard Not Assessed

ABS= Student was absent for the assessment

MPA

ARTS

GATEWAY

STEM

Internals vs Externals