Karaka School

Annual Report
for the year ended
31 December 2020

Ministry Number:	1325
Principal:	Sarah Hynds
School Address:	12, Blackbridge Road, Papakura
School Postal Address:	Blackbridge Road RD 1, Papakura, 2580
School Phone:	09-2948166
School Email:	admin@karaka.school.nz
Service Provider:	Edtech Financial Services Ltd

Karaka School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired/expires
Scott Penney	Chairman	BOT Election 07/06/2019	Real Estate Salesperson	June 2022
Emma Burn	Deputy Chairperson	BOT Election 07/06/2019	Home Staging Business	June 2022
Gaylene Murdoch	BOT Member	BOT Election 07/06/2019	Office Administrator	June 2022
Graham Coppock	BOT Member	BOT Election 07/06/2019	Builder	June 2022
Anthony Alatini	BOT Member	BOT Election 07/06/2019	Youth Worker	June 2022
Carla Cook	Staff Rep	BOT Election 10/06/2019	Deputy Principal	Dec 2020
Sarah Hynds	Principal	Appointed	Principal	
Lynne Fell	Secretary	Appointed	Office Administrator	June 2022

Karaka School
Annual Report

For the year ended 31 December 2020

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Karaka 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.

Graham Coppock	Sarah Hynds
Full Name of Board Chairperson	Full Name of Principal
Signature of Board Chairperson	Signature of Principal
27th May 2021	27th May 2021
Date:	Date:

Karaka School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue				
Government Grants	2	1,899,374	1,713,164	1,691,192
Locally Raised Funds	3	193,491	144,860	269,568
Interest Income		7,998	7,000	12,481
Gain on Sale of Property, Plant and Equipment		-	-	6,708
		2,100,863	1,865,024	1,979,949
Expenses				
Locally Raised Funds	3	78,842	4,420	100,579
Learning Resources	4	1,344,999	1,212,257	1,146,526
Administration	5	104,833	110,832	102,952
Finance		1,341	-	750
Property	6	437,993	478,075	467,860
Depreciation	7	66,811	70,000	61,772
Loss on Disposal of Property, Plant and Equipment		10	-	188
		2,034,829	1,875,584	1,880,627
Net Surplus / (Deficit) for the year		66,034	(10,560)	99,322
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		66,034	(10,560)	99,322

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

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Karaka School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Balance at 1 January		1,052,017	1,052,017	952,695
Total comprehensive revenue and expense for the year		66,034	(10,560)	99,322
Equity at 31 December	24	1,118,051	1,041,457	1,052,017
Retained Earnings		1,118,051	1,041,457	1,052,017
Equity at 31 December		1,118,051	1,041,457	1,052,017

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.

Karaka School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Assets				
Cash and Cash Equivalents	8	446,891	308,870	399,938
Accounts Receivable	9	117,529	81,500	188,276
GST Receivable		-	5,000	21,823
Prepayments		6,224	6,000	5,414
Inventories	10	1,052	1,000	1,049
Investments	11	384,877	250,000	326,749
		956,573	652,370	943,249
Current Liabilities				
GST Payable		30,057	-	-
Accounts Payable	13	120,672	80,000	235,898
Revenue Received in Advance	14	1,037	-	25,125
Provision for Cyclical Maintenance	15	6,548	31,500	30,261
Finance Lease Liability - Current Portion	16	6,432	5,000	3,688
Funds Held for Capital Works Projects	17	158,405	-	112,448
		323,151	116,500	407,420
Working Capital Surplus/(Deficit)		633,422	535,870	535,829
Non-current Assets				
Property, Plant and Equipment	12	510,247	527,355	527,355
		510,247	527,355	527,355
Non-current Liabilities				
Provision for Cyclical Maintenance	15	20,586	16,768	9,416
Finance Lease Liability	16	5,032	5,000	1,751
		25,618	21,768	11,167
Net Assets		1,118,051	1,041,457	1,052,017
Equity	24	1,118,051	1,041,457	1,052,017

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

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Karaka School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Cash flows from Operating Activities				
Government Grants		429,808	335,082	387,090
Locally Raised Funds		286,191	254,074	268,937
Goods and Services Tax (net)		51,880	16,823	(18,898)
Payments to Employees		(260,353)	(250,088)	(220,554)
Payments to Suppliers		(383,478)	(346,013)	(266,115)
Cyclical Maintenance Payments in the year		(33,410)	-	(6,489)
Interest Paid		(1,341)	-	(750)
Interest Received		8,691	7,340	12,058
Net cash from/(to) Operating Activities		97,988	17,218	155,279
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	6,708
Purchase of Property Plant & Equipment (and Intangibles)		(35,650)	(69,013)	(53,325)
Purchase of Investments		(58,128)	-	(113,682)
Proceeds from Sale of Investments		-	76,749	-
Net cash from/(to) Investing Activities		(93,778)	7,736	(160,299)
Cash flows from Financing Activities				
Finance Lease Payments		(3,214)	(3,574)	(2,391)
Funds Held for Capital Works Projects		45,957	(112,448)	139,652
Net cash from/(to) Financing Activities		42,743	(116,022)	137,261
Net increase/(decrease) in cash and cash equivalents		46,953	(91,068)	132,241
Cash and cash equivalents at the beginning of the year	8	399,938	399,938	267,697
Cash and cash equivalents at the end of the year	8	446,891	308,870	399,938

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.

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Reporting Entity

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

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

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

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

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

Revenue Recognition

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

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

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

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

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

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

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

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

Operating Lease Payments

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

Finance Lease Payments

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Cash and Cash Equivalents

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

Accounts Receivable

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

Inventories

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

Investments

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

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	100 years
Building Improvements Crown	40 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Library resources	8 years

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Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Accounts Payable

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

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

Revenue Received in Advance

Revenue received in advance relates to fees received for 2021 camp 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

Provision for Cyclical Maintenance

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

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

Financial Instruments

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

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

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services Received In-Kind

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operational Grants	384,221	334,082	338,703
Teachers' Salaries Grants	-	-	-
Use of Land and Buildings Grants	309,134	349,775	359,471
Other MoE Grants	74,411	25,000	27,916

3 Locally Raised Funds

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Revenue			
Donations	67,772	75,220	91,620
Activities	108,295	40,640	113,159
Trading	2,486	1,000	3,173
Fundraising	14,938	28,000	61,616
	193,491	144,860	269,568
Expenses			
Activities	67,799	4,420	79,097
Trading	720	-	1,461
Fundraising (Costs of Raising Funds)	10,323	-	20,021
	78,842	4,420	100,579
Surplus/ (Deficit) for the year Locally Raised Funds	114,649	140,440	168,989

4 Learning Resources

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Curricular	18,766	18,750	21,335
Equipment Repairs	186	-	-
Information and Communication Technology	10,890	12,000	9,786
Library Resources	24	200	76
Employee Benefits - Salaries	-	-	-
Staff Development	8,235	21,000	11,904

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Administration

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Audit Fee	6,120	6,120	5,970
Board of Trustees Fees	2,360	5,000	2,000
Board of Trustees Expenses	5,045	3,500	4,133
Communication	3,852	4,200	3,687
Consumables	9,765	10,650	10,881
Other	5,968	9,170	8,350
Employee Benefits - Salaries			
Insurance	6,565	6,182	5,782
Service Providers, Contractors and Consultancy	6,348	6,760	6,228

6 Property

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Caretaking and Cleaning Consumables	11,705	10,200	10,623
Consultancy and Contract Services.	28,728	25,000	25,200
Cyclical Maintenance Expense	20,867	15,000	1,668
Grounds	9,724	5,600	6,469
Heat, Light and Water	17,687	21,800	22,637
Repairs and Maintenance	10,234	15,500	13,941
Use of Land and Buildings	309,134	349,775	359,471
Security	1,244	1,200	1,000
Employee Benefits - Salaries			

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

7 Depreciation

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Buildings - School	1,568	1,863	1,568
Building Improvements - Crown	5,663	6,728	5,663
Furniture and Equipment	35,792	41,220	38,067
Information and Communication Technology	14,244	13,828	8,896
Leased Assets	7,960	4,231	5,786
Library Resources	1,584	2,130	1,792
	66,811	70,000	61,772

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Cash and Cash Equivalents

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Bank Current Account	446,891	58,870	399,938
Short-term Bank Deposits	-	250,000	-
Cash and cash equivalents for Statement of Cash Flows	446,891	308,870	399,938

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

Of the $446,891 Cash and Cash Equivalents, $158,405 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Receivables	27,551	10,000	120,339
Interest Receivable	1,147	1,500	1,840
Teacher Salaries Grant Receivable			
Receivables from Exchange Transactions	28,698	11,500	122,179
Receivables from Non-Exchange Transactions	88,831	70,000	66,097
	117,529	81,500	188,276

10 Inventories

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Stationery	1,052	1,000	1,049
	1,052	1,000	1,049

11 Investments

The School's investment activities are classified as follows:

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Current Asset			
Short-term Bank Deposits	384,877	250,000	326,749
Total Investments	384,877	250,000	326,749

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Property, Plant and Equipment

2020	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	113,287	-	-	-	(1,569)	111,718
Building Improvements	172,141	-	-	-	(5,663)	166,478
Furniture and Equipment	198,482	14,743	(597)	-	(35,791)	176,837
Information and Communication Technology	26,058	21,364	-	-	(14,244)	33,178
Leased Assets	4,842	14,063	-	-	(7,960)	10,945
Library Resources	12,545	150	(20)	-	(1,584)	11,091
Balance at 31 December 2020	527,355	50,320	(617)	-	(66,811)	510,247

2020	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$
Buildings	651,806	(540,088)	111,718
Building Improvements	227,313	(60,835)	166,478
Furniture and Equipment	557,168	(380,331)	176,837
Information and Communication Technology	137,438	(104,260)	33,178
Leased Assets	36,076	(25,131)	10,945
Library Resources	38,336	(27,245)	11,091
Balance at 31 December 2020	1,648,137	(1,137,890)	510,247

The net carrying value of equipment held under a finance lease is $10,945 (2019: $4,842).

2019	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	114,855	-	-	-	(1,568)	113,287
Building Improvements	177,804	-	-	-	(5,663)	172,141
Furniture and Equipment	201,315	33,094	-	-	(35,927)	198,482
Information and Communication Technology	17,524	19,570	-	-	(11,036)	26,058
Leased Assets	10,628	-	-	-	(5,786)	4,842
Library Resources	13,864	661	(188)	-	(1,792)	12,545
Balance at 31 December 2019	535,990	53,325	(188)	-	(61,772)	527,355

2019	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$
Buildings	651,806	(538,519)	113,287
Building Improvements	227,313	(55,172)	172,141
Furniture and Equipment	543,031	(344,549)	198,482
Information and Communication Technology	116,074	(90,016)	26,058
Leased Assets	22,013	(17,171)	4,842
Library Resources	38,248	(25,703)	12,545
Balance at 31 December 2019	1,598,485	(1,071,130)	527,355

The net carrying value of equipment held under a finance lease is $4,842 (2018: $10,628).

RSM

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Operating Creditors	20,542	-	156,167
Accruals	6,545	8,500	11,296
Employee Entitlements - Salaries	-	-	-
Employee Entitlements - Leave Accrual	3,934	1,500	1,592
Payables for Exchange Transactions	120,672	80,000	235,898
	120,672	80,000	235,898

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Grants in Advance - Ministry of Education	-	-	24,000
Other	1,037	-	1,125
	1,037	-	25,125

15 Provision for Cyclical Maintenance

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Provision at the Start of the Year	39,677	39,677	44,498
Increase/(decrease) to the Provision During the Year	20,867	15,000	1,668
Use of the Provision During the Year	(33,410)	(6,409)	(6,489)
Provision at the End of the Year	27,134	48,268	39,677
Cyclical Maintenance - Current	6,548	31,500	30,261
Cyclical Maintenance - Term	20,586	16,768	9,416
	27,134	48,268	39,677

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for Tela Laptops.
Minimum lease payments payable (includes interest portion):

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
No Later than One Year	7,200	5,000	4,017
Later than One Year and no Later than Five Years	5,358	5,000	1,840
	12,558	10,000	5,857

RSI

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 projects:

2020		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		$	$	$		$
New Learning Centre	*Completed*	16,972	-	-	-	16,972
Block 1 MLE	*In progress*	(16,953)	-	-	-	(16,953)
ILE Upgrade	*In progress*	103,381	50,431	137,854	-	15,958
Roof Replacement Block 2	*Completed*	9,048	-	14,748	-	(5,700)
SIP Hardcover	*In progress*	-	80,325	2,570	-	77,755
SIP Playground	*In progress*	-	72,765	2,392	-	70,373
Totals		112,448	203,521	157,564	-	158,405

Represented by:	
Funds Held on Behalf of the Ministry of Education	181,058
Funds Due from the Ministry of Education	(22,653)
	158,405

2019		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		$	$	$	$	$
New Learning Centre	*Completed*	(22,487)	39,459	-	-	16,972
Block 1 MLE	*In progress*	(20,240)	3,287	-	-	(16,953)
ILE Upgrade	*In progress*	36,077	250,644	183,340	-	103,381
Block 5,8,9,10 Distribution	*Completed*	20,994	-	20,994	-	-
Roof Replacment 1-5	*In progress*	(381)	61,778	61,397	-	-
Site Fencing	*In progress*	(380)	17,215	16,835	-	-
Roof Replacement Block 2	*Completed*	-	54,000	44,952	-	9,048
Totals		13,583	426,383	327,518	-	112,448

18 Transport Network Group

Karaka School is a member of the Rosehill College Transport Network Group. Rosehill College is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Karaka School will record income and expenditure as received or charged by the fund holder school.

19 Related Party Transactions

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

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

20 Remuneration

Key management personnel compensation

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

	2020 Actual $	2019 Actual $
Board Members		
Remuneration	2,360	2,000
Full-time equivalent members	0.08	0.09
Leadership Team		
Remuneration	440,092	410,071
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	442,452	412,071
Total full-time equivalent personnel	4.08	4.09

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	130-140	125-135
Benefits and Other Emoluments	1-5	1-5
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	1	1
	1	1

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

21 Compensation and Other Benefits Upon Leaving

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

22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2019: nil)

Holidays Act Compliance – schools payroll

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

23 Commitments

(a) Capital Commitments

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

(a) $318,579 contract for Upgrade ILE spaces. This is to be fully funded by Ministry to the amount of $318,579 $153,812 has been recieved to date from the Ministry of which $137,854 has been spent on the project to date.

(b) $89,250 contract for SIP Hardcover. This is to be fully funded by Ministry to the amount of $80,325. $80,325 has been recieved to date from the Ministry of which $2,570 has been spent on the project to date.

(c) $80,850 contract for SIP Playground. This is to be fully funded by Ministry to the amount of $72,765. $72,765 has been received to date from the Ministry of which $2,392 has been spent on the project to date.

(Capital commitments as at 31 December 2019: Upgrade ILE Spaces. This is to be fully funded by the MOE to the amount of '$280,768. $250,644 has been received to date from the MOE of which $183,340 has been spent on the project to date)

24 Managing Capital

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

25 Financial Instruments

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

	2020 Actual $	2020 Budget (Unaudited) $	2019 Actual $
Financial assets measured at amortised cost			
Cash and Cash Equivalents	446,891	308,870	399,938
Receivables	117,529	81,500	188,276
Investments - Term Deposits	384,877	250,000	326,749
Total Financial assets measured at amortised cost	949,297	640,370	914,963
Financial liabilities measured at amortised cost			
Payables	120,672	80,000	235,898
Finance Leases	11,464	10,000	5,439
Total Financial Liabilities Measured at Amortised Cost	132,136	90,000	241,337

26 Events After Balance Date

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

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Independent Auditor's Report

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 18 that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis of opinion

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

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

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

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RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

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

Karaka School

EMBRACING LEARNING. BUILDING RESILIENCE. ACHIEVING EXCELLENCE.

Karaka School Analysis of Variance
2020

Strategic Goal One: **Engaging Learners - Raising Student Achievement**	**We are committed to:** • Providing authentic and engaging learning programmes • Our students confidently speaking about their own learning • Being leaders in A4L practices and pedagogy • Ensuring student progress is measurable and celebrated	**We will:** By the end of 2021 our students will: • Be active learners through engagement that leads to improved outcomes Through Karaka School: • Providing authentic, engaging and diverse learning opportunities based on A4L learning pedagogy and practices, This will be evidenced by: • Students ability to articulate and manage their learning (agentic learners)
Strategic Goal Two: **Hauora** ***Taha tinana - Physical well-being, Taha hinengaro - Mental and emotional well-being, Taha whanau - Social well-being, Taha wairua - Spiritual well-being***	**We are committed to....** • The school LEARN values being the cornerstone of our school's culture • Developing effective communicators • Ensuring students feel safe and have a sense of belonging	**We will:** By the end of 2021 Karaka School will: • An embedded culture that values holistic well being Leading to: • All stakeholders feeling valued and proud to be a part of our school This will be evidenced by: • Stakeholders who are committed to the culture and displaying the values of Karaka School
Strategic Goal Three: **Innovative Learning Environments**	**We are committed to....** • All class environments being reflective of innovative learning spaces • Digital devices being used to enhance teaching and learning consistently school wide • Karaka School being the school of choice	**We will:** By the end of 2021 Karaka School will: • Have environments that are evolving, adaptable and creative Leading to: • Future focussed learning supported by digital technologies This will be evidenced by: • Environments that are reflective of creativity, flexibility and collaboration with students as active learners

Focus:	**Strategic Goal 1:** **Engaging Learners - Raising Student Achievement**
Strategic Aim	**We are committed to:** • Providing authentic and engaging learning programmes • Our students confidently speaking about their own learning • Being leaders in A4L practices and pedagogy • Ensuring student progress is measurable and celebrated
Annual Aims:	School vision, values and local curriculum continues to guide our strong commitment to our Assessment for Learning pedagogical practice. PLD has continued to focus on the refinement of schoolwide learning progressions to enhance learner agency. Aligning systems continue to support our culture of teaching as inquiry. The use of Spirals of Inquiry remains embedded into practice and underpins teacher inquiry as part of appraisal. Peer coaching (using GROWTH Coaching framework) continues to strengthen and is used alongside Spirals of Inquiry to activate deep reflection leading to meaningful changes to practice to improve learner outcomes. Learner Engagement and Achievement meetings are evidence of this in practice. Pedagogical shifts are informed using learner voice and quantitative data. Engagement with parents and whānau in the learners learning pathway remains a priority with whole school participation in Learner Led Conferences, goal setting and learning celebration afternoons. Koraka School continues to strive for excellence and become Assessment for Learning leaders.
Annual Targets for 2020:	**Reading** • 85% of male students achieving at or above expected curriculum level **Writing** • To have at least 80% of our 2020 Maori and Pasifika Learners to achieve at or above expected curriculum level • To have at least 80% of our Year 4-8 Male learners to achieve at or above expected curriculum level **Math** • To have 85% of all learners will achieve at or above expected curriculum level

Actions: **What did we do?**	**Outcomes:** **What happened/ Evidence?**	**Reasons for variance** **Why did it happen?**	**Evaluation:** **Where to next?**
	Annual Aims		
1. Implement systems for the use of math learning progressions alongside learners to enable them to develop their own agency and share with confidence their learning 2. Develop and maintain learner focussed relationships	1. Maths progressions are used to form pre and post (¾) tests. By looking at the outcomes we want our learners to achieve, we were able to plan more deliberately to meet our learners needs. Learners are beginning to use the Maths Progressions to select their own workshops based on their own needs and articulate their strengths and next steps. 2. We started the year with 'Setting up for Success'. This included the introduction and explicit teaching of Habits of Mind that linked	Due to the impact of COVID-19 lockdowns, progressions and tracking systems remain at the evolving stage, requiring further practice and reflection on the practical implementation alongside our learners for maximum impact.	1. Refining progressions to use alongside students,- some changes still to be made to make these more specific and therefore easier for learners to use. 2. Rebuilding relationships post 2020 lockdowns will be a priority. Finding opportunities for connecting in authentic ways to enhance learning

3. Implement tracking systems so that our learners are able to map their progress 4. Teachers will conference regularly with learners using the progressions, so that learners can share and celebrate with confidence where they are at and what their next steps are. 5. Learner inquiries will involve a purposeful action or outcome 6. Student voice is gathered and used to reflect on teaching and learning 7. Assessment for learning pedagogy and practice will be aligned to the professional learning plan 8. Students will understand the purpose of assessment 9. Karaka School will work with the Rosehill Pathways Kāhui Ako to measure learner progress and achievement based on approved achievement challenges	to our school values. This was followed up by a learner/whanau/teacher goal setting afternoon which was then revisited in term 2. Connections are created and maintained taking a multi platform approach including emails, dojo, newsletters, phone calls and face to face. We continue to encourage parental involvement in a variety of ways and have an open door policy. This however has been a challenge during 2020 due to the impact of COVID-19 and we have been unable to have as many opportunities for face to face contact with our community as we would normally. 3. Staff meetings were dedicated to use collective capacity to share and develop systems and processes related to tracking learning using progressions alongside learners. This is still in development as many of the meetings were disrupted or reprioritised to focus on wellbeing as a result of COVID-19. 4. Prior to the lockdowns teachers and learners had begun to practice using sustainable systems to conference using the progressions to track learning. Regular conferencing, one to one, was interrupted by the lockdowns and wellbeing discussions prioritised.There was a period of reestablishing back to onsite learning which was gathering momentum before Auckland was locked down a 2nd time. 5. Inquiries were disrupted in terms 1, 2 and 3 due to the lockdown. Inquiries were rethought due to the disruption and a thematic approach was adopted. 6. As part of AfL practice, learner voice is gathered on an ongoing basis to inform teaching and learning. Post lockdown#1 learner voice was used to inform future practice both at school and online.		3. In 2021 we will continue to develop and share systems and processes related to the use of progressions alongside learners. Internal evaluations within a collaborative inquiry framework will help to develop and utilise collective capacity . 4. In 2021 we will continue to develop, discuss and evaluate our practices. Learner voice will be collected to support this. 5. Our local curriculum will be revised. 6. Learner voice will continue to be an important part of internal evaluation.
	Annual Targets		

Based on EOY data from 2019, targets were set in the following areas... **Reading** • 85% of male students achieving at or above expected curriculum level **Writing** • To have at least 80% of our 2020 Maori and Pasifika Learners to achieve at or above expected curriculum level • To have at least 80% of our Year 4-8 Male learners to achieve at or above expected curriculum level **Math** • To have 85% of all learners will achieve at or above expected curriculum level	Teachers continue to use targets to identify students in order to track progress of priority and target learners. Learner Engagement and Achievement (LEA) boards were refined once again taking on a virtual form.. Narratives on students yet to achieve were collated using an excel spreadsheet including all priority learners. While discussions are ongoing both formally and informally, mid year and end of year progress towards targets was formally compiled and evaluated. This information was presented to the BoT and next steps set. Planned actions for raising achievement continue to be co-constructed. Leadership and Board of Trustees evaluated the EOY 2021 to establish new targets for 2021 2020 TARGETS: Reading: The 2019 end of year data showed 85.4% of students we achieving at or above the National Standard. The 2020 year data measured as achievement against expected curric shows 79% of students at or above their expected curric level. Our Reading target for 2020 was based around our Male Learners. The targets set were 'To have at least 85% of these learners achieving at their expected curriculum level'. Target 1: Currently 96/128 (75%) of our Males learners are achieving at or above their expected curriculum level which means we have not met our 2020 target. Writing: The 2020 end of year data measured as achievement against expected curriculum level shows 75% of student above their expected curriculum level. Our Writing targets for 2019 were based around our Maori/Pasifika learners (target 1) and Senior Team Male Learners (target 2). The targets set were 'To have at least 80% of these learners achieving at their expected curriculum level'. Target 1: Currently 40/57 (70.1%) of our Maori and Pasifika learners are achieving at or above their expected curriculum level which means we have not met our 2020 target.	There was some progress in target areas but all targets were not met. COVID 19 and the ensuing lockdowns caused some disruption to learning and this has been evidenced in the data. LEA meetings that used collective capacity to generate ideas for progressing learners forward were embedded.	The 2020 EOY data was used to set targets for 2021 in consultation with teaching staff, leadership and the Board of Trustees. All teachers will continue to identify learners yet to achieve at the beginning of the year as well as all priority learners. Teachers will regularly reflect on the learning progression of these learners and ensure that they are the focus of LEA discussions The names, needs and narratives of learners who are yet to achieve at their expected curriculum level will be collated and tracked throughout the year through the continued use of Learning, Engagement & Achievement boards and the schoolwide target tracking document. LEA meetings, using collective expertise, will continue to be held to focus discussions on how best to meet target learner needs in order to progress achievement Target students will continue to be an agenda item in leadership meetings and teams will undergo a review against targets to evaluate progress and set next steps throughout the year. All staff will be involved in planning actions for raising achievement. These will be revisited, reviewed and adapted. A collaborative Inquiry will be undertaken to look at the acceleration of learning in mathematics. We will work alongside our Kahui Ako and engage in professional learning to improve teaching and learning.

	Target 2: Currently 45/56 (80%) of our Senior Team Male learners are achieving at or above their expected curriculum level which means we have met our 2020 target. Maths: The 2020 end of year data measured as achievement against expected curriculum level shows 75% of student at or above their expected curriculum level. Our Maths target for 2020 was based around all learners in our school. The target set was 'To have at least 80% of all learners achieving at their expected curriculum level'. Currently 184/246 (75%) of all learners are achieving at or above their expected curriculum level which means we have not met our 2020 target.		
Planning for next year: Please see the new 2021 Strategic Plan and Annual Plan for specific goals, planned actions for raising achievement and targets.			

Focus:	**Strategic Goal 2:** Hauora *Taha tinana - Physical well-being, Taha hinengaro - Mental and emotional well-being,* *Taha whanau - Social well-being, Taha wairua - Spiritual well-being*		
Strategic Aim	<u>We are committed to.....</u> • The school LEARN values being the cornerstone of our school's culture • Developing effective communicators • Ensuring students feel safe and have a sense of belonging		
Annual Aims:	School values will be our 'way of being' and upon which all aspects of our school culture are developed and celebrated. Collect the voice of stakeholders and provide opportunities and forums for diversity to be embraced and celebrated. Ensure that our learners are experiencing a safe and inclusive environment and have the tools and skills to communicate effectively.		
Actions: **What did we do?**	**Outcomes:** **What happened/ Evidence?**	**Reasons for variance** **Why did it happen?**	**Evaluation:** **Where to next?**

LEARN Values remain highly visible and celebrated as part of everyday life	The LEARN values continue to be displayed in all areas of the school and are the language of expectation at our school.	LEARN values continue to be highly visible and are actively celebrated - certificates in assemblies, Caught being Good in the playground, House tokens in the classes, ongoing 'noticing' of behaviours that align to values, Good News Call of the Week etc. Consistency of language is evident. Learners can discuss the values and what these look like in practice	Extend the visibility of the LEARN values by developing visual representations of these. The schoolwide tracking document will continue to be updated. LEA meetings will continue as a regular part of team meetings.
Students holistic needs are identified and responded to appropriately	LEA meetings refined. Names, needs and narratives are recorded on a schoolwide tracking document.	We continue to add to learner narratives so that a holistic picture overtime is developed. The LEA meetings provide a platform for colleagues to bring collective knowledge of a learner together and to strategise pathways forward. .	Targets will be set, priority learners identified and narratives updated. Relationships with families and whānau will be prioritised to strengthen home school partnerships We will work alongside our kahui ako to collect wellbeing information
	A partnership with Counties Manukau Sport was continued as much as possible due to covid 19 restrictions	The programmes and expertise that can be offered by utilising CMS has proven useful for developing teacher practice as well as providing diversity in opportunities for learners.	Opportunities to participate in cultural groups and performances will be continued. A new strategic goal for 2021 - Build an inclusive and respectful learning focussed culture - to promote wellbeing for success will be introduced
Students continue to be provided with diverse opportunities to participate in physical activities A hauora focus integrated into teaching practice	Time for 'breathing' and/or yoga were made. Life Education Caravan was used to facilitate the exploration of emotions. sparkler activities used.	The expertise and resources of the Life Education Caravan was invaluable as it was engaging for our learners. Yoga was introduced in the senior school and 'breathing' used in the Junior school. These practices helped to highlight personal wellbeing. A variety of classes continue to use Sparkler activities as part of their programme. A pink breakfast was held to reinforce anti bullying messages.	
Commitment to maintaining and building cultural connections and ensuring our diverse communities are valued	Whānau meetings continue to be scheduled regularly. Members continue to have ownership for leading meetings and identifying next steps. Karaka School hosted the Inaugural Hunua Principals Association Cultural Festival. the Kapa	Whanau meetings continue to be aligned to powhiri to encourage new whanau to join and participate. Unfortunately many of these were disrupted due to COVID 19 lockdowns. Student Leaders attend and contribute to the group discussions. The group is confident to make decisions. Pasifika families continue to support our learner pasifika group.	

	haka group opened our end of year prizegiving and the pasifika group closed this		
Planning for next year: Please see the new 2021 Strategic Plan and Annual Plan for specific goals, planned actions for raising achievement and targets.			

Focus:	**Strategic Goal 3.** **Innovative Learning Environments**		
Strategic Aim	<u>We are committed to...</u> • All class environments being reflective of innovative learning spaces • Digital devices being used to enhance teaching and learning consistently school wide • Karaka School being the school of choice		
Annual Aims:	Create environments that are reflective of creativity, flexibility and collaboration with students as active learners. Digital technologies as collaborative tools will be a focus. The accessibility of digital tools that are meaningful for learning will be evaluated and new tools introduced.		
Actions: **What did we do?**	**Outcomes:** **What happened/ Evidence?**	**Reasons for variance** **Why did it happen?**	**Evaluation:** **Where to next?**
Digital devices were purchased to support learning.	Intermediate learners were provided with 1:1 devices. Digital devices were allocated to learners for use during lockdown to support learning at home	The COVID 19 lockdowns saw digital devices come to the forefront as a means of teaching and learning remotely.	Lessons learned from the experience of COVID 19 will be reflected upon and used to inform our thinking around how best to utilise our digital tools for learning in the future.
Collaboration using digital tools was a continued focus especially during lockdown	Lockdown saw the importance of the use of collaboration using digital devices highlighted	Ensuring that all our learners had access to devices was a priority and we developed systems for ensuring all our learners were connected.	Collaboration will remain a priority for staff and learners and ways in which to enhance our whanau engagement through collaborative practice will be sought

Karaka School will become familiar with and begin to implement the new Digital Technology curriculum with an integrated approach	Increasing awareness of how to integrate digital tools in authentic ways across the curriculum was planned for during staff meetings. Some of these occurred.	Staff meeting schedules and PLD plans were interrupted and amended as a result of COVID 19 lockdowns and the focus of wellbeing as a priority	Our commitment to ensuring the digital technologies curriculum is integrated into our practice will continue in 2021. We will seek authentic ways in which to do this.
Karka School will ensure that our Year 7/8 learners are provided with additional EOTC and leadership opportunities	Despite the interruptions, the intermediate learners attended a week-long camp at the beginning of the year and after 3 attempts, the sports camp towards the end of the year. The learners also participated in the William Pike challenge award and the EPRO 8 challenge. Leadership roles went ahead as they have in previous years	Persistence was key to ensure that our learners continued to have as many opportunities and additional experiences as possible despite the COVID 19 restrictions.	Our intermediate programme will continue to adapt to ensure that new opportunities are not missed. Leadership roles will be reviewed to ensure as many of our learners as possible are able to take on areas of responsibility
Student voice will be used to develop environmental actions for our school and implemented where appropriate.	Voice was collected at the beginning of the year and plans made to undertake environmental projects	Due to the COVID 19 lockdowns and ongoing restrictions, many of the plans were unable to be fulfilled	Curriculum integration in 2021 will see environmental projects arise from the teaching and learning. Learner voice will lead this.
Planning for next year: Please see the new 2021 Strategic Plan and Annual Plan for specific goals, planned actions for raising achievement and targets.			

Karaka School

EMBRACING LEARNING. BUILDING RESILIENCE. ACHIEVING EXCELLENCE.

"Ka whangaia, ka tupu, ka puawai."

2020 Kiwi Sport Funding

Amount of Grant - $3,440.53

Expenditure Included:
The maintenance of sports equipment, the subs related to joining East Counties and Counties sports groups and general expenses related to providing a balanced Fitness, Sports and Physical Education programme.

The remainder was spent assisting with the continued operating costs of our school swimming pool including maintenance, chemicals and compliance with pool testing requirements.

The school has also relied heavily on parents who have assisted in transporting children to various sporting venues.

Note that total expenditure in the PE and Sport related activities far exceeded the grant.

Kiwi Sport Calculations

PE Equipment etc as above	$2,702.63
School Pool	$ 737.90
	$3,440.53

Sarah Hynds

Principal

Scott Penney

BOT Chairperson

Dated: 07 December 2020