

KORU SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address: 71,Robertson Rd, Mangere, Auckland 2024

School Postal Address:71,Robertson Rd, Mangere, Auckland 2024

School Phone: (09) 275 - 9194

Ministry Number: 1336

KORU SCHOOL

Financial Statements - For the year ended 31 December 2017

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12- 20</u>	Notes to the Financial Statements

Koru School

Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Stan Whata
Principal



Valerie Teraitha

Full Name of Board Chairperson

Signature of Board Chairperson

27 Feb 2019

Date:

075 9194

stan.whata@koru.school.nz

Full Name of Principal

Signature of Principal

Date:

27 Feb 2019

Koru School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,210,318	4,290,631	3,753,943
Locally Raised Funds	3	40,821	19,700	32,383
Interest Earned		7,652	15,000	24,927
		<u>5,258,791</u>	<u>4,325,331</u>	<u>3,811,253</u>
Expenses				
Locally Raised Funds	3	20,350	23,000	31,492
Learning Resources	4	2,933,995	3,112,800	2,864,734
Administration	5	236,696	271,800	194,373
Finance		22,633	-	-
Property	6	1,943,560	792,766	623,074
Depreciation	7	135,098	40,000	19,883
Impairment of Property, Plant and Equipment		-	-	53,469
		<u>5,292,332</u>	<u>4,240,366</u>	<u>3,787,025</u>
Net Surplus / (Deficit) for the year		(33,541)	84,965	24,228
Total Comprehensive Revenue and Expense for the Year		<u>(33,541)</u>	<u>84,965</u>	<u>24,228</u>

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

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

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	1,319,687	1,319,687	532,809
Total comprehensive revenue and expense for the year	(33,541)	84,965	24,228
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	762,650
Equity at 31 December	1,286,146	1,404,652	1,319,687
Retained Earnings	1,286,146	1,404,652	1,319,687
Reserves	-	-	-
Equity at 31 December	1,286,146	1,404,652	1,319,687

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

Koru School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	720,683	826,037	1,308,208
Accounts Receivable	9	155,478	156,000	123,762
GST Receivable		56,305	15,000	13,406
Prepayments		8,844	10,000	10,543
		<u>941,310</u>	<u>1,007,037</u>	<u>1,455,919</u>
Current Liabilities				
Accounts Payable	11	214,435	200,000	202,904
Revenue Received in Advance	12	8,937	10,000	25,190
Finance Lease Liability - Current Portion	13	96,459	-	-
		<u>319,831</u>	<u>210,000</u>	<u>228,094</u>
Working Capital Surplus/(Deficit)		621,479	797,037	1,227,825
Non-current Assets				
Property, Plant and Equipment	10	784,690	607,615	91,862
		<u>784,690</u>	<u>607,615</u>	<u>91,862</u>
Non-current Liabilities				
Finance Lease Liability	13	120,023	-	-
		<u>120,023</u>	<u>-</u>	<u>-</u>
Net Assets		<u>1,286,146</u>	<u>1,404,652</u>	<u>1,319,687</u>
Equity		<u>1,286,146</u>	<u>1,404,652</u>	<u>1,319,687</u>

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

Koru School
Statement of Cash Flows
For the year ended 31 December 2017

	2017	2017	2016
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	1,348,992	1,290,628	1,329,249
Locally Raised Funds	8,842	(11,487)	32,383
Goods and Services Tax (net)	(42,899)	(1,594)	(4,256)
Payments to Employees	(720,222)	(611,660)	(723,404)
Payments to Suppliers	(555,815)	(607,305)	(514,360)
Interest Paid	(22,633)	-	-
Interest Received	7,652	15,000	24,927
Net cash from / (to) the Operating Activities	23,917	73,582	144,539
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(524,143)	(555,753)	(23,730)
Proceeds from Sale of Investments	-	-	300,000
Net cash from / (to) the Investing Activities	(524,143)	(555,753)	276,270
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	762,650
Finance Lease Payments	(87,299)	-	-
Net cash from Financing Activities	(87,299)	-	762,650
Net increase/(decrease) in cash and cash equivalents	(587,525)	(482,171)	1,183,459
Cash and cash equivalents at the beginning of the year	8 1,308,208	1,308,208	124,749
Cash and cash equivalents at the end of the year	8 720,683	826,037	1,308,208

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

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

Koru School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 13.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Investments

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

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

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

j) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	5 – 33 years
Furniture and equipment	4 – 20 years
Information and communication technology	2 – 5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

k) 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.

l) Employee Entitlements***Short-term employee entitlements***

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee

renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

m) 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.

n) 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).

There is no cyclical maintenance provision at balance date due to the complete rebuild of the school in 2017.

o) Financial Assets and Liabilities

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

The School's financial liabilities comprise accounts payable, borrowings 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.

p) 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.

q) Budget Figures

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

r) 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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,201,332	1,206,628	1,178,783
Teachers' salaries grants	2,224,669	2,500,000	2,115,538
Use of Land and Buildings grants	1,636,657	500,000	309,156
Resource teachers learning and behaviour grants	17,093	-	7,709
Other MoE Grants	120,502	84,000	142,757
Other government grants	10,065	-	-
	<u>5,210,318</u>	<u>4,290,628</u>	<u>3,753,943</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	10,923	-	-
Fundraising	331	5,000	938
Other revenue	858	5,200	3,298
Trading	3,918	-	10,906
Activities	24,791	9,500	17,241
	<u>40,821</u>	<u>19,700</u>	<u>32,383</u>
Expenses			
Activities	20,176	9,000	29,802
Trading	-	9,000	1,690
Other Locally Raised Funds Expenditure	174	5,000	-
	<u>20,350</u>	<u>23,000</u>	<u>31,492</u>
<i>Surplus for the year Locally raised funds</i>	<u>20,471</u>	<u>(3,300)</u>	<u>891</u>

4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	148,456	143,800	122,312
Equipment repairs	2,213	-	-
Information and communication technology	35,764	32,000	28,810
Library resources	177	2,000	527
Employee benefits - salaries	2,724,067	2,915,000	2,662,814
Staff development	23,318	20,000	50,271
	<u>2,933,995</u>	<u>3,112,800</u>	<u>2,864,734</u>

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,050	5,000	6,490
Board of Trustees Fees	6,645	3,000	1,950
Board of Trustees Expenses	461	2,000	5,013
Communication	4,873	8,000	6,281
Consumables	12,794	9,000	10,873
Operating Lease	12,828	107,000	7,231
Other	24,662	500	18,791
Employee Benefits - Salaries	156,351	130,000	126,731
Insurance	8,532	7,300	11,013
Service Providers, Contractors and Consultancy	4,500	-	-
	<u>236,696</u>	<u>271,800</u>	<u>194,373</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	117,963	110,000	111,694
Grounds	2,563	7,500	8,495
Heat, Light and Water	26,764	41,266	50,375
Repairs and Maintenance	61,680	34,000	53,143
Use of Land and Buildings	1,636,657	500,000	309,156
Security	10,667	15,000	14,134
Employee Benefits - Salaries	87,266	85,000	76,077
	<u>1,943,560</u>	<u>792,766</u>	<u>623,074</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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,496	-	-
Furniture and Equipment	29,031	15,000	8,155
Information and Communication Technology	12,181	15,000	6,928
Leased Assets	86,409	-	-
Library Resources	4,981	10,000	4,800
	<u>135,098</u>	<u>40,000</u>	<u>19,883</u>

8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	400	400	400
Bank Current Account	10,283	25,637	4,750
Bank Call Account	710,000	800,000	1,303,058
Cash equivalents and bank overdraft for Cash Flow Statement	<u>720,683</u>	<u>826,037</u>	<u>1,308,208</u>

9. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,726	16,000	-
Teacher Salaries Grant Receivable	139,752	140,000	123,762
	<u>155,478</u>	<u>156,000</u>	<u>123,762</u>
Receivables from Exchange Transactions	15,726	16,000	-
Receivables from Non-Exchange Transactions	139,752	140,000	123,762
	<u>155,478</u>	<u>156,000</u>	<u>123,762</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	-	343,606	-	-	(2,496)	341,110
Furniture and Equipment	42,318	153,371	-	-	(29,031)	166,658
Information and Communication Technology	12,230	24,143	-	-	(12,181)	24,192
Leased Assets	-	303,780	-	-	(86,409)	217,371
Library Resources	37,314	3,026	-	-	(4,981)	35,359
Balance at 31 December 2017	91,862	827,926	-	-	(135,098)	784,690

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	343,606	(2,496)	341,110
Furniture and Equipment	254,598	(87,940)	166,658
Information and Communication Technology	50,558	(26,366)	24,192
Leased Assets	303,781	(86,410)	217,371
Library Resources	139,632	(104,273)	35,359
Balance at 31 December 2017	1,092,175	(307,485)	784,690

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Furniture and Equipment	93,076	7,364	-	(49,967)	(8,155)	42,318
Information and Communication Technology	10,799	11,861	-	(3,502)	(6,928)	12,230
Library Resources	37,607	4,507	-	-	(4,800)	37,314
Balance at 31 December 2016	141,482	23,732	-	(53,469)	(19,883)	91,862

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Furniture and Equipment	101,226	(58,908)	42,318
Information and Communication Technology	26,415	(14,185)	12,230
Library Resources	136,606	(99,292)	37,314
Balance at 31 December 2016	264,247	(172,385)	91,862

11. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	19,092	20,000	57,482
Accruals	11,138	-	-
Employee Entitlements - salaries	175,233	180,000	145,422
Employee Entitlements - leave accrual	8,972	-	-
	214,435	200,000	202,904
 Payables for Exchange Transactions	 214,435	 200,000	 202,904
	214,435	200,000	202,904

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	8,937	10,000	25,190
	8,937	10,000	25,190

13. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	96,459	-	-
Later than One Year and no Later than Five Years	120,023	-	-
Later than Five Years	-	-	-
	<u>216,483</u>	<u>-</u>	<u>-</u>

14. 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.

15. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	6,645	1,950
Full-time equivalent members	0.18	0.18
<i>Leadership Team</i>		
Remuneration	328,954	323,746
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>335,599</u>	<u>325,696</u>
Total full-time equivalent personnel	<u>3.18</u>	<u>3.18</u>

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	0	0
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
0	0	0
0	0	0
0	0	0
	<u>0</u>	<u>0</u>

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

16. 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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).

18. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board had not entered into contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following

(a) operating lease with Telecom Rental Limited.

	2017 Actual \$	2016 Actual \$
No later than One Year	4,037	15,239
Later than One Year and No Later than Five Years	-	15,967
Later than Five Years	-	-
	<u>4,037</u>	<u>31,206</u>

19. 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.

20. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	720,683	826,037	1,308,208
Receivables	155,478	156,000	123,762
Total Loans and Receivables	<u>876,161</u>	<u>982,037</u>	<u>1,431,970</u>

Financial liabilities measured at amortised cost

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Payables	214,435	200,000	202,904
Finance Leases	216,482	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>430,917</u>	<u>200,000</u>	<u>202,904</u>

21. Kiwisport

Funding of \$7,980 received for Kiwisport through the school's operational grant was used in 2017 to purchase sports uniforms for rugby, netball and athletics sports codes. The uniforms are unisex to be used by both genders when representing the school in sports tournaments.

22. School Rebuild

The school was rebuilt by the Ministry of Education in early 2017 and the hall and administration area in 2018. In 2016 grants were received from the Ministry of Education for the purchase of furniture and ICT equipment. An impairment of fixed assets as at 31 December 2016 was carried out.

23. Failure to comply with Section 87 of the Education Act

The Board of Trustees has failed to comply with Section 87c of the Education Act 1989 in that the Board did not report by 31 May 2018, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

Board of Trustees

Name	Position	How position on Board gained	Term expires	Resigned
Stan Whata	Principal			
Valerie Teraitua	Chairperson	Elected June 2016	Apr-19	
Simon Jackson	Staff Representative	Elected June 2016	Apr-19	
Robert Nurinem	Board Member	Elected June 2016	Apr-19	
Fisiena Falepeau	Board Member	Elected June 2016	Apr-19	
Betty Lemalu-Lefao	Board Member	Elected June 2016	Apr-19	

“Where educational dreams become reality”

Our People
Our Place
Our Learning



Koru School
Analysis of Variance

2017

visi n

KORU

Develops **critical thinkers** who persevere and drive their own learning

Encourages students to be **ambitious, creative, and curious**
Promotes positive **collaboration** in learning and teaching

Fosters a culture of **respect, inclusiveness and belonging**



Ko au
(me)

I am an Active Learner:

Thinking
Drive my learning
Personal best

I strive to be the best I can be

I try my hardest

I grow my brain

I take risks

I believe in myself

I am honest

I am curious about the world



Ko matau
(us)

We Learn Together:

Positivity Respect
Participation

values

We share We help

We work together

We learn from each other

We include everyone



Ko tatau
(we)

We Value our Community:

Belonging

Pride

Global citizen

Our Community is part of us

Celebrating our community

Connecting with our

community

KORU SCHOOL – CHARTER 2017

SCHOOL VISION / STRATEGY MAP

Learning – Student Achievement

- Successful learners who communicate confidently and articulate their learning
- Accelerated learning for target students
- Significant learning shifts for all students

Learners

- Helping each child be the best that they can be
- Increased responsibility for their learning
- Respectful, considerate, confident
- Encouraged and challenged
- Pride in their achievements

Self Review

Systems

- Effective systems for on-going review
- Policy and Procedure review
- Developed through consultation
 - Design to facilitate school operations

Governance

- Ensures compliance
- Acts as a good employer
- Effective community consultation
- Effective resource management

Curriculum

Learning

- Raising student achievement in reading, writing and mathematics
- Targets needs of students
- Implementation of New Zealand Curriculum
- Priority learners – Maori, Pasifika, Special Needs
- Our learning, our people, our place

Leadership

- Leadership focus on student achievement
- Support, values, empowers
- Ensures quality
- Monitors progress towards school goals

Professional personnel

- Competently delivers NZC
- Focused on meeting curriculum vision
- Enthusiastic, motivated, life-long learner
- Articulate learning
- Appropriate support
- Committed to professional growth
- High expectations
- Needs based learning
- Working in partnership with parents
- Positive and professional

Finance

- Maintain positive financial position and responsibilities of the school
- Staffing and budgets within operations grant and FTE
- Appropriate resourcing to support learning

Property

- Rebuild development of school begins
- Healthy and safe environment
- Inviting and attractive
- Supports learning
- Ensures environmental responsibilities of the school

Community

- Included in the learning process of their children
- Well informed about student's achievement
- Encourage children on their schooling
- Supportive of the Board, Staff and School

KORU SCHOOL – STRATEGIC GOALS 2017

Strategic Goal

**Strategic Goal 1:
National Standards**
All students are able to access the New Zealand Curriculum as evidence in progress and achievement in relation to the National Standards

**Strategic Goal 2:
Maori / Pasifika Students**
All Maori and Pasifika students are engaged in their learning and are achieving educational success, with pride in their unique identity, language and culture. Whānau / Fānau are supporting their children's learning

**Strategic Goal 3:
Special Needs**
Students with special learning needs are supported in their learning so that they can progress in relation to the New Curriculum and fully participate in and contribute to the school and our local community

Annual Aims

1a) To increase the number of students achieving at or above the National Standards in Reading

1b) To increase the number of students achieving at or above the National Standards in Writing

1c) To increase the number of students achieving at or above the National Standards in Mathematics

2a) To increase the number of Maori / Pasifika students achieving at or above the National Standards in Reading, Writing and Mathematics

2b) To increase the number of Maori / Pasifika students achieving using the pedagogy for our Koru Learning Environments, collaborative and shared learning

2c) Participate in Community of Learning, shared goals to raise achievement of our Maori and Pasifika students

2d) To develop a relationship between home and school so that Maori / Pasifika students are supported by home and school in their learning

3a) Students make progress, achieve and experience success against goals developed in Individual Education Plans

3b) To develop communication between home and school so that students with special learning needs are supported in their learning

2017 Targets

Reading Target

Our 167 (31.9%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Writing Target

Our 192 (36.6%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Mathematics Target

Our 174 (33.2%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Strategic Goal

Annual Aims

2017 Targets

Strategic Goal 4: Self Review

Using our self-review process to ensure school systems are supporting student achievement in relation to progress and achievement in National Standards

Strategic Goal 5: Teacher Development

Teachers are supported to improve pedagogy, teaching, learning and assessment practice, to increased student progress and achievement in our Koru Learning Environment and National Standards

Strategic Goal 6: Community Development

Developing our home / school relationship for the sharing of student achievement data to identify appropriate support from home and school for student progress and achievement in our Koru Learning Environment and National Standards

4a) To develop school systems / policies / procedures to ensure these support student progress and achievement

4b) To review and develop day-to-day management and leadership of school to ensure this practice supports student progress and achievement

5a) All teachers engaged in PLD and learning conversations for personal growth and development of professional practice

5b) Teachers use National Standards to inform teaching decisions and support improvement in student learning, progress and achievement

5c) Teachers use formative practice to meet the learning needs of the children

5d) Collaborative practice of teaching, pedagogy and learning in our shared learning spaces – Koru Learning Environment

6a) Develop an approach of taking our school into the community to share student progress and achievement

6b) Develop a community understanding of what our Koru Learning Environments mean for learning and achievement

Reading Target

Our 167 (31.9%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Writing Target

Our 192 (36.6%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Mathematics Target

Our 174 (33.2) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Strategic Goals

Strategic Goal 1: National Standards

All students are able to access the New Zealand Curriculum as evidence in progress and achievement in relation to the National Standards

Strategic Goal 2: Maori / Pasifika Students

All Maori and Pasifika students are engaged in their learning and are achieving educational success, with pride in their unique identity, language and culture. Whānau / Fānau are supporting their children's learning

Strategic Goal 3: Special Needs

Students with special learning needs are supported in their learning so that they can progress in relation to the New Curriculum and fully participate in and contribute to the school and our local community

Strategic Goal 4: Self Review

Using our self review process to ensure school systems are supporting student achievement in relation to progress and achievement in National Standards

Strategic Goal 5: Teacher Development

Teachers are supported to improve pedagogy, teaching, learning and assessment practice, to increased student progress and achievement in our Koru Learning Environment and National Standards

Strategic Goal 6: Community Development

Developing our home / school relationship for the sharing of student achievement data to identify appropriate support from home and school for student progress and achievement in our Koru Learning Environments and

2017

- Student Achievement measured against NS - School targets against NS
- Improved teacher practice for raising achievement
- PLD: Pasifika Success: Mathematics
- Review 2016 learning trends to develop solutions for 2017
- Linking Koru Learning Environment to curriculum pedagogy

- Sharing 2016 NS data and 2017 targets and establish shared learning strategies / communication
- Maori / Pasifika students learning styles, cultural responsiveness covered in PD
- Achievement data measured against NS
- Linking Koru Learning Environments to culturally responsive pedagogy

- Students below NS – Target group
- Students well-below NS – Priority learners list (SENCO – identified and recorded interventions, providers and outcomes: may include IEP, ELA support, external agencies)
- Learning Support programmes identified / resourced

- Review process using PLD to test our current practice, is it working? How do we know?
- evidence, recognise and respond to needs
- Board of Trustees strategic development
- Ongoing school system review. (AoV report)

- Teachers PLD maths through inquiry teaching (DMIC)
- Collaborative planning and responsibility for learners
- Koru Learning Environment pedagogy
- Formative assessment practice developed

- Development of Koru Learning Environment
- Monthly Board meetings to be hosted in the community by each ethnic group, sharing student achievement specific to that community and discussing strategies to support learning
- Building / growing a partnership of listening to each

2018

- Embedding learning from PLD into practice
- Analysis of variance against NS
- Areas for improvement identified from 2017 addressed
- Budget to support learning resources reviewed
- Review of Koru Learning Environments pedagogy

- Sharing 2016 NS data and 2017 targets and establish shared learning strategies / communication
- Maori / Pasifika students learning styles, cultural responsiveness covered in PD
- Achievement data measured against NS
- Linking Koru Learning Environments to culturally responsive pedagogy

- 2017 Target group review
- 2018 Priority Learners group review: SWOT
- 2018 plans established and implemented based on above reviews
- Support programme for discontinued RR students

- 2017 SWOT: development plan established
- Quality assurance from 2017 PLD
- Board of Trustees strategic development
- Expected ERO visit

- Regular review and PD in all areas of school / teacher PD continues (Quality control / effective)
- Koru Learning Environment pedagogy review
- Modelling and observation by lead teachers
- 2018 teaching as inquiry with formative assessment practices reinforced plans

- Review SWOT 2017: development plan established, continued monthly Board meetings to be hosted in the community by each ethnic group, sharing student achievement specific to that community and discussing strategies to support learning
- Support groups for new community members

2019

- Embedding learning from PLD into practice
- Analysis of variance against NS
- Areas for improvement identified from 2017 addressed
- Budget to support learning resources reviewed
- Review of Koru Learning Environments pedagogy

- Sharing 2016 NS data and 2017 targets and establish shared learning strategies / communication
- Maori / Pasifika students learning styles, cultural responsiveness covered in PD
- Achievement data measured against NS
- Linking Koru Learning Environments to culturally responsive pedagogy

- 2018 Target group review: SWOT
- 2019 Priority Learners group review: SWOT
- 2019 plans established and implemented based on above reviews
- Support programme for discontinued RR students
- Explore interventions for priority learners

- 2018 SWOT: development plan established from NS analysis 2018 / teaching as inquiry practice

- Regular review and PD in all areas of school / teacher PD continues (Quality control / effective)
- Koru Learning Environment pedagogy review
- Modelling and observation by lead teachers
- 2019 teaching as inquiry with formative assessment practices reinforced plans

- Review SWOT 2018: development plan established, continued monthly Board meetings to be hosted in the community by each ethnic group, sharing student achievement specific to that community and discussing strategies to support learning
- Support for new community

KORU SCHOOL – ANNUAL PLAN 2016

National Administration Guideline 1

Strategic Goal 1: National Standards

All students are able to access the New Zealand Curriculum as evidence in progress and achievement in relation to the National Standards

IMPROVEMENT ACTION – What happened

There is an on-going effort and commitment to providing high quality education for raising student achievement by:

- Implementation of curriculum pedagogy from PLD and school context development
- Student inquiry into their learning, being able to articulate their learning and identifying their learning strengths and next steps
- Teaching practices uses known successful strategies to meet the needs of our students
- Internal systems for monitoring and supporting growth for our students
- Professional support across the curriculum
- Teacher inquiry into their practice



SHIFTS IN PRACTICE

From

Single cell class organisation

To

Shared learning environment

NOTICING

- Student Achievement measured against NS
- School targets against NS
- Reference in teacher practice to NZC
- MOE: PLD Facilitator working in school - Pasifika Success: Mathematics
- Review 2016 learning trends to develop solutions for 2017



INVESTIGATING

- Student Achievement measured against NS. Analysis of data to identify two main groups. Below NS groups for reading, writing and mathematics to form Target group for 2017. Well below NS to form Priority learners group (Special Needs register base)
- Analysis of OTJ to identify learning gaps for students, teaching the next step not current knowledge
- Develop inquiry learning and co-construct learning throughout the school



PRIORITISING TO TAKE ACTION – What we did

- Focus for 2017: is our pedagogy making a difference for student progress and achievement measured against National Standards?
- Collaborative pedagogy and practice of teaching and learning in new Koru Learning Environments



COLLABORATIVE SENSE MAKING

- Alignment of school-wide planning and assessment, coverage, needs based learning. (One system and expectation across the school)
- Staff Professional Development: Participation by teachers in Pasifika Success Mathematics. Focus on teaching as inquiry, formative practice and cultural responsiveness
- Collaborative pedagogy and practice for teaching in shared "pod" and "learning spaces"



OUTCOME FOR LEARNERS – Result of what happened

All learners are in shared collaborative spaces

All learners receive PLD as planned for raising student learning outcomes

We have witness high levels of engagement by learners in their new space

- Focus for 2017: There are early signs that our pedagogy is making a difference for student progress and achievement measured against National Standards. Whilst our initial data shows a decrease in overall achievement, closer examination and understanding the stories behind the learning, demonstrates that this decrease is negligible.

- Collaborative pedagogy and practice of teaching and learning is being used in our new Koru Learning Environments

EVALUATION – Where to next

Continue to develop practice for shared learning spaces

Investigate models of assessing students in a shared learning environment

KORU SCHOOL – ANNUAL PLAN 2016

National Administration Guideline 1

Strategic Goal 2: Maori / Pasifika Students

All Maori and Pasifika students are engaged in their learning and are achieving educational success, with pride in their unique identity, language and culture. Whānau / Fanau are supporting their children's learning

NOTICING

- Maori and Pasifika Student Achievement measured against National Standards. Patterns of student achievement shared with specific ethnic groups with the purpose of collective responsibility of student learning

INVESTIGATING

- Develop a community strategy for the Board to share learning with Maori and Pasifika communities
- Analysis of OTJ to identify learning gaps for students, teaching the next step not current knowledge
- Community of learning: Mangere South

IMPROVEMENT ACTION – What happen

1. Reorganization of learning spaces and collaborative approach across the entire school
2. Implementation of strategies form Pasifika Success: Mathematics and linking Pasifika Strategies across the curriculum
3. Focus action for accelerated learning in all curriculum areas so that we have better ability to raise achievement against national standards
4. Implementation and development of collaborative curriculum systems across syndicates and school

SHIFTS IN PRACTICE

From

Single cell class organisation

To

Shared learning environment
Shared / cooperative teaching of curriculum

Embedding strategies from Pasifika Success: Mathematics. Making opportunities and linking Pasifika Strategies in other curriculum and learning areas

- Focus for 2017: is our pedagogy making a difference for student progress and achievement measured against National Standards? Tools to assist with making overall teacher judgements

OUTCOME FOR LEARNERS – Result of what happen

All learners are in shared collaborative spaces

All learners receive PLD as planned for raising student learning outcomes

We have witness high levels of engagement by learners in their new space

COLLABORATIVE SENSE MAKING

- Develop inquiry learning and co-construct learning throughout the school
- Staff Professional Development: Participation by teachers in MOE: PLD. Focus on teaching as inquiry, formative practice and cultural responsiveness

- Planning and preparation for commitment and workflow from community of learning.

Evaluation – Where to next

Implementation of learning from PLD

Ensure we are providing opportunities for learning that are challenging and difficult

KORU SCHOOL – ANNUAL PLAN 2016

National Administration Guideline 1

Strategic Goal 3: Special Needs

Students with special learning needs are supported in their learning so that they can progress in relation to the New Curriculum and fully participate in and contribute to the school and our local community

IMPROVEMENT ACTION – What happen

Inclusion of special needs in collaborative spaces

Appropriate learning and interventions to meet the needs of special needs and inclusion of these interventions within the new learning spaces



SHIFTS IN PRACTICE

From

Single cell class organisation

To

Shared learning environment

Shared / cooperative teaching of curriculum

NOTICING

Priority learners identified – learners who are well below National Standards, and appropriate learning or interventions identified for the need of these learners



INVESTIGATING

Investigating the need of priority learners, the pedagogy and practice of teaching and practice to meet the needs of these learners



PRIORITISING TO TAKE ACTION – What we did

IEP established when identified for specific students

Provide intervention / teacher aide / specialist programme / learning to support identified students. Priority list confirmed by learning and team leaders



COLLABORATIVE SENSE MAKING

Class teachers to plan for inclusion of these students within learning programmes. Pod teachers to demonstrate how the learning of students with additional / specialist programme is supported / continued within the learning space by the pod teachers

OUTCOME FOR LEARNERS – Result of what happened

All learners are in shared collaborative spaces

All learners receive PLD as planned for raising student learning outcomes

We have witness high levels of engagement by learners in their new space

- Focus for 2017: There are early signs that our pedagogy is making a difference for student progress and achievement measured against National Standards. Whilst our initial data shows a decrease in overall achievement, closer examination and understanding the stories behind the learning, demonstrates that this decrease is negligible.

- Collaborative pedagogy and practice of teaching and learning is being used in our new Koru Learning Environments

Evaluation – Where to next

Continue to monitor the inclusion of special needs in the new learning spaces

KORU SCHOOL – ANNUAL PLAN 2016

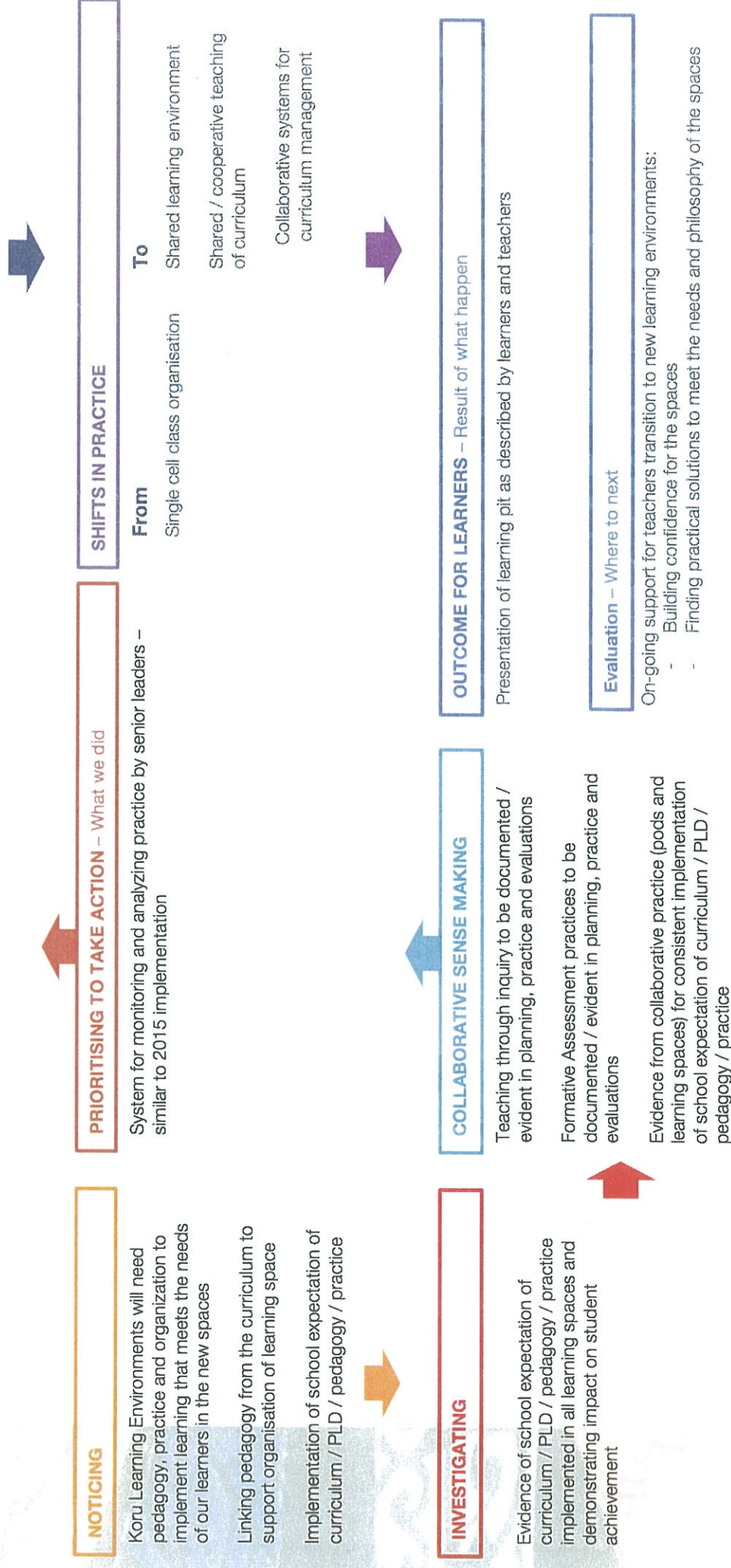
National Administration Guideline 1

Strategic Goal 5: Teacher Development

Teachers are supported to improve pedagogy, teaching, learning and assessment practice, to increased student progress and achievement in our Koru Learning Environment and National Standards

IMPROVEMENT ACTION – What happen

Action for new learning spaces – implementing collaborative practice and organisation within the spaces



KORU SCHOOL – ANNUAL PLAN 2016

National Administration Guideline 1

Strategic Goal 6: Community Development

Developing our home / school relationship for the sharing of student achievement data to identify appropriate support from home and school for student progress and achievement in our Koru Learning Environment and National Standards

IMPROVEMENT ACTION – What happen

Learning spaces available for parents and community to observe

Opportunity to share thoughts and feedback / feed forward

On-going learning for community through students and staff about our new learning spaces.

NOTICING

The partnership between home and school is a vital link to supporting the learning and achievement of students

INVESTIGATING

Implement strategies that our school community can use to build the partnership between home and school

Investigate what these strategies are and how they are implemented.

PRIORITISING TO TAKE ACTION – What we did

- Providing opportunities to invite expertise from our community to support the learning within the classroom (Maori language week)

COLLABORATIVE SENSE MAKING

Strategy for sharing information from board and school with our community.

- Consider taking board meetings into the community as previously done during 2015

SHIFTS IN PRACTICE

From

Single cell class organisation

To

Shared learning environment

Shared / cooperative teaching of curriculum

Collaborative systems for curriculum management

OUTCOME FOR LEARNERS – Result of what happened

Reviews and feedback / feedforward from parents during parent interviews
Board review of parental feedback / feed forward
Interaction with parents regarding using the new spaces and understanding the shift in class

Evaluation – Where to next

Involving parents on the reporting process

- Co-constructing student written reports with teachers and learners
- Understanding the learning of our children

KORU SCHOOL – ANNUAL PLAN 2016

National Administration Guideline 2

Strategic Goal 4: Self Review

Using our self-review process to ensure school systems are supporting student achievement in relation to progress and achievement in National Standards

IMPROVEMENT ACTION – What happen

On-going system of continual self-review

Ability to change and respond to needs and management of new learning spaces: i.e. changing configuration of spaces and pods to improve student learning outcomes.



SHIFTS IN PRACTICE

From

Single cell class organisation

To

Shared learning environment

Shared / cooperative teaching of curriculum

Collaborative systems for curriculum management



OUTCOME FOR LEARNERS

All learners are in shared collaborative spaces

All learners receive PLD as planned for raising student learning outcomes

We have witness high levels of engagement by learners in their new space

- Focus for 2017: There are early signs that our pedagogy is making a difference for student progress and achievement measured against National Standards. Whilst our initial data shows a decrease in overall achievement, closer examination and understanding the stories behind the learning, demonstrates that this decrease is negligible.

- Collaborative pedagogy and practice of teaching and learning is being used in our new Koru Learning Environments

Evaluation – Where to next

Self-review to measure effectiveness of collaborative system and organisation.

NOTICING

There is a strong culture of self-review throughout the school stretching from governance, management and into learning programmes



INVESTIGATING

Using pedagogy from professional learning and development to review all current practices related to student achievement – planning, assessment, analysis, use of data, timetabling, opportunities for learning, pedagogy



COLLABORATIVE SENSE MAKING

Record / document review or decisions made from review and how these relate to better opportunities for student achievement

Collaborative work to understand what learning looks like in our Koru Learning Environment



PRIORITISING TO TAKE ACTION – What we did

Understanding learning and pedagogy for our Koru Learning Environments

National Administration Guideline 3

Personnel Management

Staffing resource allocated to student progress and achievement

What	Strategic Goal 2017	How	Resourcing	Review
		- Functional implementation in the school - Evidence	- Expected cost to school - Evidence	- Success / Outcome / Impact - Evidence
Staffing within FTEE		Financial focus to ensure staffing remains within FTEE. No BOT funded FTEE	Functional personnel: Learning leaders, team leaders, and community, Board of Trustees	This goal was achieved.
Growing middle leaders		Job descriptions to identify new work roles of learning and team leaders - Reduction from 3 learning leaders to 2 - Learning leaders' roles: curriculum based - Reduction of team leaders	Appraiser: Kerri Mitchel – Education Group	
Comply with legislative responsibilities of a good employer		External Appraiser for learning and team leaders		
Job descriptions for learning and team leaders		Fixed term unit holders implementing learning programmes as per agreed proposals		
Fixed Term Unit holders – learning programmes				

Operational Excellence: Finance

What Strategic Goal
2017

Finance

- Ensure financial responsibilities of the school
- Staffing and budgets within operations grant and FTTE
- Appropriate resourcing to support learning

How - Functional implementation in the school
- Evidence

- Planned budget for a surplus of \$100k: (previous years school has recorded consecutive deficits)
- Reduce BOT spending on BOT Funded FTTE, BOT staffing
- Strategies implemented in 2013 and 2014 to manage staffing to be used in 2015
- Appropriate funding for learning resources

Resourcing - Expected cost to school
- Evidence

Functional personnel: Learning leaders, team leaders, finance officer

Review - Success / Outcome / Impact
- Evidence

This goal was achieved

Operational Excellence: Property

Property

- Healthy and safe environment
- Inviting and attractive
- Supports learning
- Ensures environmental responsibilities of the school

Rebuild project – continues into 2016

Maintenance programme for current site

Develop design plans for Rebuild of school under a New Schools Property project:
- New class block expected to be completed by Dec 2016

Site management of school during rebuild process

New building to meet MOE modern learning environment requirements, Green Star and anytime-anywhere learning philosophies

Functional personnel: Learning leaders, team leaders, and community, Board of Trustees

2017 saw the school take occupation of new learning spaces in March 2017.

Rebuild project continue and is expected to be completed in 2018

Health and Safety

Ensure a healthy and safe environment – environment, physical, emotional, social

What Strategic Goal
2017

Ensure the entire environment of Koru School is healthy and safe

Ensure school property meets health and safety requirements

How - Functional implementation in the school
- Evidence

Ensure or hazards are managed according to minimise, isolate or eliminate procedures

Ensure school plant, property and use of, are maintained and check as required under Building WOF system

Ensuring all hazards caused by leaking buildings are reduced to prevent further damage or unhealthy environments

Yearly review of playground behaviour management systems and practice

Resourcing - Expected cost to school
- Evidence

Functional personnel: Learning leaders, team leaders

Review - Success / Outcome / Impact
- Evidence

This goal was achieved

Administration

Each board of trustees is also expected to comply with all general legislation concerning requirements such as attendance, the length of the school day, and the length of the school year.

All school systems comply with all general legislation concerning requirements
- Systemic operations of school

Functional personnel: Learning leaders, team leaders

This goal was achieved

School Charter

What Strategic Goal
2017

Each board of trustees is required to complete an annual update of the school charter for each school it administers, and provide the Secretary for Education with a copy of the updated school charter before 1 March of the relevant year.

How - Functional implementation in the school
- Evidence

School Charter to meet this requirement

School charter updated annually

All school systems comply with all general legislation concerning requirements
- Systemic operations of school

Resourcing - Expected cost to school
- Evidence

Functional personnel: Learning leaders, team leaders, Board of Trustees

Review - Success / Outcome / Impact
- Evidence

The new format of the charter, strategic plan and annual plan was redesigned to take advantage of the evaluative indicators for better student learning outcomes as described by the Education Review Office. This allows the document to be accessed each and used with greater efficiency. We have succeeded in using this document as a living document, not a shelved document.

Analysis of Variance

Each board of trustees is required to provide a statement providing an analysis of any variance between the school's performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter at the same time as the updated school charter provided to the Secretary for Education under NAG 7.

Annual Analysis of variance report completed, shared with leaders and Board of Trustees, and then attached to updated Charter to be forwarded to Ministry of Education by 1 March

All school systems comply with all general legislation concerning requirements
- Systemic operations of school

Charter format designed for monthly review at BOT meetings in preparation for 2014 Analysis of variance

Functional personnel: Learning leaders, team leaders, Board of Trustees

There have been difficulties with preparing and writing this analysis given then challenges of managing the transition from our previous school, into our new spaces. It is difficult to ignore or underestimate the effect on learning caused by the shift from a single cell class to a shared learning environment.

The learning has remained high but the ability to assess with accuracy and confidence was reduced. Internal reviews have identified strategies to rebuild confidence with assessment through organisation of curriculum delivery and a focus on progress or valued in a time period.

National Administration Guideline 8

**KORU SCHOOL – National Standards Reporting
2017 Targets**

National Standard: Reading

Reading Target

Our 167 (31.9%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Writing Target

Our 192 (36.6%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Mathematics Target

Our 174 (33.2) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

National Standards

2017 Targets

Reading Target

Our 167 (31.9%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Areas of strength - Outcome

53.1% (291 / 548 students) of students at Koru School are achieving at or above National Standard with 35% (192) students achieving below. This is a decrease of our combined children reading at or above the national standard by 5.8%. What the tables do not illustrate is the percentage of students who are in the upper band of the below achievement. These students have had significant growth but have not had the accelerated growth needed to meet the standard.

Learning programmes need to be viewed as learning over time rather than individual years. A significant impact of shared collaborative environments is also reflected in our data. Our strength is accelerated learning (24 months learning progress shift in a 12-month period) over 8 years while students are at Koru School.

Implementation of PLD from previous years continued to support our teachers understanding of the learning needs of each student and improving practice to meet this need. Strategies reported in the above variance report directly link to learning achievement.

Leadership support systems for curriculum development and implementation where stronger and more effective in 2017 than the previous year. Whilst the data is down from the previous year, this is attributed to the differences between a single cell class and a shared learning space, and the complexities of these spaces.

NAG2A(b)(i)

Areas for improvement - Reason

Changes to PLD provision for 2017 will see a shift in this provision. PLD journal for mathematics has received 256 hours and I suspect the PLD provision for reading and writing will become a piece of Col's.

Moderation of Overall Teacher Judgements – this continues, but was difficult with the changes to delivery of curriculum from the organisation of teachers and learning groups. Internal self-reviews from this strategy has highlighted the change(s) needed for 2018. The issue arising from confidence with knowing where students learning is at and teacher organisation as they work collaboratively with larger numbers of students.

Further leadership development to grow our teachers, to notice and respond to learning needs of our students in our new learning spaces with through robust systems that support the implementation of the New Zealand curriculum for our school and community needs is a priority for 2018.

Basis for identified area of improvement - Evaluation

Internal self-reviews have highlighted areas of practice and delivery that did not support teacher confidence with the learning progress of some students during our transition from single cell class space to shared learning environments. Organisation of students is important, and we are investigating different strategies to move student achievement and maximise learning opportunities within the school. While this may seem broad and untargeted, we find greater learning from our ownership of this issue and the shared responsibility for improving learning for all students. Focus on teacher practice, delivery of curriculum and better organisation of learning groups to negate the issues from 2017 is a priority for 2018.

NAG2A(b)(ii)

Planned Actions for lifting improvement - Evaluation

Strategies for accelerated learning to be implemented throughout 2018 with better organisation for delivery of curriculum. An issue with collaboration in teaching, is teachers having sufficient and confident knowledge of students learning to make judgements about either progress or achievement.

NAG2A(b)(iii)

How students are progressing in relation to national standards

As with previous years, our student achievement results for the National Standard for reading shows this is still an area of need. Students made progress in moving towards achieving the standard, however, we need accelerated sustained progress for our students. From the students below the standard, there is a proportion that have gained from the previous year, but not enough to be at the national standard. There is also a spread of children across the band of students below the national standard. Difference between significant and accelerated learning.

Entry knowledge for our students at 5 years of age is extremely low compared to other schools in New Zealand. It takes accelerated learning over eight years to help our students consistently be at or above the national standards. This is identified by the results for our Year 7 and 8 students.

NAG2A(b)(iv)

Writing Target

Our 192 (36.6%) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Areas of strength - Outcome

47.1% (258 / 548 students) of students at Koru School are achieving at or above National Standard with 40.3% (221 students) achieving below and 12.6% (69 students) achieving well below. This is a decrease of our children writing at or above the expected standard by 5%

Areas of strength, through pedagogy and improved practice for reading, are also reflected for writing

There continues to be a level of reflective practices by teachers on their own practice and pedagogy for recognising and responding to their learners needs. An example is the level of depth for observations of practice, video analysis and collaborative sharing of practice for improvement

NAG2A(b)(i)

Areas for improvement - Reason

Teacher practice continues to have the most impact on students learning. Learning and practice from previous years PLD is being implemented but the greater impact was the organisation of learning spaces as stated with the reading analysis.

Moderation of Overall Teacher Judgements – similar statement as for reading.

NAG2A(b)(i)

Basis for identified area of improvement - Evaluation

It is difficult to ignore or underestimate the effect on learning caused by the shift from a single cell class to a shared learning environment. The whole pedagogy changes, relationships between teacher and students, relationships between adults in shared spaces and the subsequent change in philosophy and practice. Considering there was a decrease in achievement, this was minimal compared to what we may have expected due to the challenges faced during the transition period from one learning environment to another.

Self-review by teachers and leaders, based on the end of year data, assisted with planning and preparation for the 2018 year so that we can return to an improved level of achievement for our students.

NAG2A(b)(ii)

Planned Actions for lifting improvement - Evaluation

Do what we are doing but better.

We have all the skills, strategies, tools, and motivation – we just need to implement this better in 2018 than 2017. A focus on accelerated learning, shifting achievement by two years in a twelve month period is about understanding student progress and measuring progress over the year.

NAG2A(b)(iii)

How students are progressing in relation to national standards

Our student achievement results for the National Standard for writing shows this is still an area we need to focus on. Students still made progress in moving towards achieving the standard, however, we need accelerated sustained progress for our students. From the students below the standard, there is a proportion that have gained from the previous year, but not enough to be at the national standard. There is also a spread of children across the band of students below the national standard.

NAG2A(b)(iv)

Mathematics Target

Our 174 (33.2) students who were below National Standards at the end of 2016 will be at or above the national standard at the end of the 2017

Areas of strength - Outcome

57.4% (315 / 548 students) of students at Koru School are achieving at or above National Standard with 34.5% (189 students) achieving below. Of the 189 students who were achieving below or well below the standard in 2016, 45 students made accelerated progress and shifted to be At the standard in 2017. 95 students made expected progress but still remained Below the standard and 32 students remained Well Below the standard. The remaining 51 students left the school during the year.

What the tables do not illustrate is the percentage of students who are in the upper band of the below achievement. There are students within this band who have had significant growth but have not had accelerated growth to move them to be at the standard.

Improvement in teacher practice and pedagogy is directly related improvement in students achieving against national standards. Formative assessments have our students achieving higher and more consistently then our end of year summative assessments

2017 PLD Pasifika Success Mathematics continued to grow our teachers practice and learning for the children.

Pasifika Success Mathematics has been our pedagogy of learning mathematics since 2014. Over time we have noticed a trend with cohorts as they move from Year 4 into Year 5, and Year 6 into Year 7. This corresponds with a shift from curriculum level 2 to 3, (for year 3 and 4), and curriculum level 3 to 4 (for year 6 and 7), and fits with the wider demands of the curriculum at these levels.

A clean set of data for our students who have been in this maths programme since 2014, shows a marked difference, with our achievement data being higher.

NAG2A(b)(i)

Areas for improvement - Evaluation

Teacher practice has the most impact on students learning. The PLD Pasifika Success Mathematics helps to grow and strengthen practice, however more needs to be done to ensure induction for new teachers, particularly around the pedagogy of the programme. Continued focus on this area keeps improvement moving forward. This has included bringing teachers in New Entrant and Year 1 classes into this maths PLD.

There is a need for more students to move from significant growth within the curriculum and standard, to accelerated growth, in order for our children to meet the standard. The PLD Pasifika Success Mathematics helps with learning strategies to address this need.

Moderation of Overall Teacher Judgements and collection of evidence – we have improved our methodology and moderation towards overall teacher judgements. Teacher practice has shifted and improved, this is noted through teacher reflections on their practice, observations of lessons by both internal and external support, daily lessons, the development of learning for the children, and learners clearly articulating their learning and learning needs. The methodology of OTJs as a formative assessment tool is working really well. Developing an OTJ for summative assessment and reporting does not reflect the formative assessment.

While teachers have been making overall teacher judgements in relation to national standards, we continue to recognise a need for greater consistency in collecting a wider range of evidence to support OTJs.

NAG2A(b)(i)

Basis for identified area of improvement - Evaluation

Basis for identified area for improvement in mathematics is directly related to the outcomes from our 2014, 2015, 2016 and 2017 PLD learning, evidence of growth in teacher practice, evidence of teachers demonstrating knowledge of students learning and how this impacts on the teachers' decisions around learning strategies for their students in mathematics.

NAG2A(b)(iii)

Planned Actions for lifting improvement - Evaluation

2018 implementation of PLD as prescribed in PLD journal and implementation.

NAG2A(b)(iii)

How students are progressing in relation to national standards - Evaluation

Our student achievement results for the National Standard for mathematics shows this is still an area we need to focus on. Students still made progress in moving towards achieving the standard, however, we need accelerated sustained progress for our students. From the students below the standard, there is a proportion that have gained from the previous year, but not enough to be at the national standard. There is also a spread of children across the band of students below the national standard.

Over time our data shows that students who remained at Koru School for 3 or more years make accelerated progress in mathematics. For example, the Year 5 cohort (matched data over three years) showed 71% of students at or above the standard in mathematics.

NAG2A(b)(iv)



