

# KARAMU HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:**

**Principal:**

**School Address:**

**School Postal Address:**

**School Phone:**

**School Email:**

#### **Members of the Board of Trustees**

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>
	Chair Person	
	Principal	ex Officio

# KARAMU HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 11</a>	Statement of Accounting Policies
<a href="#">12- 23</a>	Notes to the Financial Statements

# Karamu High School

## Statement of Responsibility


For the year ended 31 December 2018

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

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

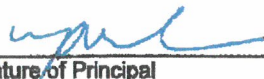
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

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

  
Full Name of Board Chairperson

  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

31/5/19  
Date:

31.5.19  
Date:

# Karamu High School

## Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>Term Expired/ Expires</b>
Michael Leitch	Principal	
Dave De Lange	Chairperson	June 2019
Brad MacDonald	Member	June 2019
Nic Richards	Member	June 2019
Les Buckley	Member	June 2019
Ian Horsefield	Member	June 2019
Amy Walford	Member	June 2019
Jonathon Brookes	Member	June 2019
Kate Holden	Member	June 2019
Sarah Gunn	Staff Representative	June 2019
Sahibpreet Kaur	Student Representative	September 2018
Abigail Kilkolly	Student Representative	September 2019
Shakoa Puketapu	Student Representative	September 2019

## **Kiwisport**

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

In 2018, the school received total Kiwisport funding of \$20,893.91 (excluding GST). The funding was spent on sports uniform, equipment and part funded a sports co-ordinator.

There has been an increase in participation of students in a number of sports.

The standouts for the 2018 year were netball (13 teams), football (9 teams), and 40 students playing Ki o Rahi.

**Karamu High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	8,159,162	8,071,386	7,762,095
Locally Raised Funds	3	868,005	512,500	889,837
Interest Earned		8,464	2,000	9,311
Gain on Sale of Property, Plant and Equipment		-	-	12,224
Other Revenue		-	-	-
		<u>9,035,631</u>	<u>8,585,886</u>	<u>8,673,468</u>
<b>Expenses</b>				
Locally Raised Funds	3	437,193	246,000	527,306
Learning Resources	4	5,998,572	5,816,577	5,686,700
Administration	5	556,343	489,962	551,458
Finance		6,766	-	3,739
Property	6	1,733,909	1,848,000	1,771,175
Depreciation	7	230,533	180,000	213,789
Impairment of Property, Plant and Equipment	12	-	-	-
Loss on Disposal of Property, Plant and Equipment		16,013	-	16,084
		<u>8,979,329</u>	<u>8,580,539</u>	<u>8,770,252</u>
<b>Net Surplus / (Deficit) for the year</b>		56,302	5,347	(96,784)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>56,302</u></u>	<u><u>5,347</u></u>	<u><u>(96,784)</u></u>

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

**Karamu High School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	1,945,958	1,945,958	2,042,742
Total comprehensive revenue and expense for the year	56,302	5,347	(96,784)
Capital Contributions from the Ministry of Education			
Major Adjustment to Cyclical Maintenance Provision		-	-
<b>Equity at 31 December</b>	<b>2,002,260</b>	<b>1,951,305</b>	<b>1,945,958</b>
Retained Earnings	2,002,260	1,951,305	1,945,958
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>2,002,260</b>	<b>1,951,305</b>	<b>1,945,958</b>

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

# Karamu High School

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	201,298	125,150	827,702
Capital works funds due	17	10,764		
Accounts Receivable	9	384,924	342,144	351,615
GST Receivable		34,387	30,000	1,622
Prepayments		144,107	20,000	17,318
Inventories	10	143,635	142,500	131,799
Investments	11	256,602	257,083	247,190
		<u>1,175,717</u>	<u>916,877</u>	<u>1,577,245</u>
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	13	534,678	524,000	636,449
Revenue Received in Advance	14	271,205	70,000	141,591
Provision for Cyclical Maintenance	15	16,716	12,000	-
Finance Lease Liability - Current Portion	16	50,954	50,000	18,632
Funds held for Capital Works Projects	17	2,013	-	518,157
		<u>875,566</u>	<u>656,000</u>	<u>1,314,829</u>
<b>Working Capital Surplus/(Deficit)</b>		300,151	260,877	262,416
<b>Non-current Assets</b>				
Investments	11	-	-	-
Property, Plant and Equipment	12	1,910,276	1,848,500	1,877,871
		<u>1,910,276</u>	<u>1,848,500</u>	<u>1,877,871</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	92,447	80,000	172,844
Finance Lease Liability	16	115,718	78,072	21,485
		<u>208,165</u>	<u>158,072</u>	<u>194,329</u>
<b>Net Assets</b>		<u>2,002,262</u>	<u>1,951,305</u>	<u>1,945,958</u>
<b>Equity</b>		<u>2,002,260</u>	<u>1,951,305</u>	<u>1,945,958</u>

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



**Karamu High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,874,918	1,811,386	1,735,525
Locally Raised Funds		903,459	538,739	897,706
Funds Collected from students for future overseas trips		92,201	(98,115)	(98,115)
Goods and Services Tax (net)		(32,766)	(28,378)	38,315
Payments to Employees		(780,812)	(709,552)	(667,677)
Payments to Suppliers		(1,989,015)	(1,528,512)	(1,608,699)
Cyclical Maintenance Payments in the year		(9,198)	(2,773)	
Interest Paid		(6,766)	-	(3,739)
Interest Received		10,287	3,449	7,932
Net cash from / (to) the Operating Activities		62,310	(13,757)	301,248
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		1,762	18,249	19,999
Purchase of PPE (and Intangibles)		(125,713)	(150,188)	(243,888)
Purchase of Investments		(9,412)	(9,893)	(6,571)
Proceeds from Sale of Investments		-	-	
Net cash from / (to) the Investing Activities		(133,363)	(141,832)	(230,460)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	
Finance Lease Payments		(28,444)	69,265	24,243
Painting contract payments		-	-	
Loans Received/ Repayment of Loans		-	-	
Funds Administered on Behalf of Third Parties		-	-	518,157
Funds Held for Capital Works Projects		(526,908)	(518,157)	
Net cash from Financing Activities		(555,352)	(448,892)	542,400
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(626,404)</b>	<b>(604,481)</b>	<b>613,188</b>
Cash and cash equivalents at the beginning of the year	8	827,702	827,702	214,513
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>201,298</b>	<b>223,221</b>	<b>827,701</b>

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

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

# Karamu High School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

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

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

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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

#### **i) Inventories**

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

#### **j) Investments**

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

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

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

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

#### **k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$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	40 years
Furniture and equipment	15 years
Information and communication technology	10 years
Motor vehicles	10 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

#### **l) Intangible Assets**

##### *Software costs*

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

#### **m) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

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

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

#### **n) Accounts Payable**

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

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

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

**p) Revenue Received in Advance**

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

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

**q) Funds Held in Trust**

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

**s) Provision for Cyclical Maintenance**

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

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

**t) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,782,130	1,725,000	1,664,275
Teachers' salaries grants	4,892,687	4,860,000	4,760,342
Use of Land and Buildings grants	1,379,062	1,400,000	1,266,228
Resource teachers learning and behaviour grants	50,510	69,636	41,636
Other MoE Grants	50,860	16,750	29,614
Transport grants	-	-	-
Other government grants	3,913	-	-
	<u>8,159,162</u>	<u>8,071,386</u>	<u>7,762,095</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	95,531	100,000	110,245
Curriculum Recoveries	127,805	74,500	147,787
Activities	203,914	45,000	325,203
Trading	287,193	283,000	285,536
Overseas Travel Contributions	145,471	-	-
Other Revenue	8,091	10,000	21,066
	<u>868,005</u>	<u>512,500</u>	<u>889,837</u>
<b>Expenses</b>			
Activities	1,550	-	246,619
Trading	258,390	246,000	255,242
Fundraising costs	-	-	-
Overseas Travel Costs	146,025	-	-
Other Expenses	31,229	-	25,445
	<u>437,193</u>	<u>246,000</u>	<u>527,306</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>430,812</u>	<u>266,500</u>	<u>362,531</u>

The overseas trip was to Japan. The trip was to experience the culture and history of Japan as well as provide the students with an authentic place to be able to test their language skills. 3 teachers and 20 students participated. The trip was wholly funded by the students.

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	420,038	357,000	304,047
Equipment repairs	86	-	2,261
Information and communication technology	40,978	70,000	49,508
Extra-curricular activities	205,685	132,150	169,921
Library resources	42,161	35,000	41,712
Employee benefits - salaries	5,267,587	5,202,427	5,099,951
Staff development	22,036	20,000	19,299
	<u>5,998,572</u>	<u>5,816,577</u>	<u>5,686,700</u>

## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,577	16,000	7,239
Board of Trustees Fees	4,490	4,500	5,375
Board of Trustees Expenses	9,432	10,500	9,149
Communication	11,487	11,000	9,555
Consumables	14,508	17,000	21,913
Operating Lease	-	-	-
Legal Fees	-	-	-
Other	128,907	76,500	125,700
Employee Benefits - Salaries	314,753	301,462	315,799
Insurance	15,900	18,000	16,618
Service Providers, Contractors and Consultancy	47,289	35,000	40,111
	<u>556,343</u>	<u>489,962</u>	<u>551,458</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	140,868	149,500	136,700
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Expense	(54,483)	20,000	53,479
Grounds	17,746	22,500	26,039
Heat, Light and Water	84,424	82,000	79,814
Rates	2,622	2,000	1,944
Repairs and Maintenance	65,727	77,000	100,147
Use of Land and Buildings	1,379,062	1,400,000	1,266,228
Security	5,544	7,000	10,351
Employee Benefits - Salaries	92,399	88,000	96,474
	<u>1,733,909</u>	<u>1,848,000</u>	<u>1,771,175</u>

## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	-	-	-
Building Improvements	19,156	15,500	18,958
Furniture and Equipment	88,679	72,000	90,083
Information and Communication Technology	66,438	54,935	67,093
Motor Vehicles	15,868	12,500	11,904
Textbooks	75	65	86
Leased Assets	31,431	17,500	16,841
Library Resources	8,886	7,500	8,824
	<u>230,533</u>	<u>180,000</u>	<u>213,789</u>



## 8. Cash and Cash Equivalents

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash on Hand	187	150	176
Bank Current Account	33,875	33,000	22,878
Bank Call Account	167,236	92,000	804,648
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash and cash equivalents for Cash Flow Statement	<u>201,298</u>	<u>125,150</u>	<u>827,702</u>

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

## 9. Accounts Receivable

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	3,754	2,080	1,795
Receivables from the Ministry of Education	-	-	-
Provision for Uncollectibility	-	-	-
Interest Receivable	126	500	1,949
Teacher Salaries Grant Receivable	381,044	339,564	347,871
	<u>384,924</u>	<u>342,144</u>	<u>351,615</u>
Receivables from Exchange Transactions	3,880	2,580	3,744
Receivables from Non-Exchange Transactions	381,044	339,564	347,871
	<u>384,924</u>	<u>342,144</u>	<u>351,615</u>

## 10. Inventories

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	-	-	-
School Uniforms	140,808	140,000	131,134
Canteen	2,827	2,500	665
	<u>143,635</u>	<u>142,500</u>	<u>131,799</u>

## 11. Investments

The School's investment activities are classified as follows:

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	256,602	257,083	247,190
Non-current Asset			
Long-term Bank Deposits	-	-	-

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	715,990	10,815	-	(375)	(19,156)	707,274
Furniture and Equipment	575,710	24,147	(1,613)	515	(88,679)	510,081
Information and Communication	377,908	81,579	(15,444)	(908)	(66,438)	376,698
Motor Vehicles	104,426	-	-	-	(15,868)	88,558
Textbooks	598	-	-	-	(75)	523
Leased Assets	37,130	154,998	-	18	(31,431)	160,715
Library Resources	66,108	9,172	-	34	(8,886)	66,428
<b>Balance at 31 December 2018</b>	<b>1,877,871</b>	<b>280,711</b>	<b>(17,057)</b>	<b>(716)</b>	<b>(230,533)</b>	<b>1,910,276</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	-	-	-
Buildings	-	-	-
Building Improvements	939,662	(232,387)	707,274
Furniture and Equipment	1,555,835	(1,045,756)	510,079
Information and Communication	722,185	(345,487)	376,698
Motor Vehicles	158,676	(70,119)	88,557
Textbooks	3,887	(3,363)	524
Leased Assets	211,308	(50,593)	160,715
Library Resources	337,236	(270,807)	66,429
<b>Balance at 31 December 2018</b>	<b>3,928,789</b>	<b>(2,018,513)</b>	<b>1,910,276</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Building Improvements	722,852	12,096	-	-	(18,958)	715,990
Furniture and Equipment	605,533	65,997	(5,736)	-	(90,083)	575,711
Information and Communication	406,066	49,284	(10,348)	-	-	377,909
Technology	-	-	-	-	(67,093)	-
Motor Vehicles	55,414	68,691	(7,776)	-	(11,904)	104,425
Textbooks	684	-	-	-	(86)	598
Leased Assets	15,774	38,197	-	-	(16,841)	37,130
Library Resources	65,309	9,623	-	-	(8,824)	66,108
<b>Balance at 31 December 2017</b>	<b>1,871,632</b>	<b>243,888</b>	<b>(23,860)</b>	<b>-</b>	<b>(213,789)</b>	<b>1,877,871</b>

The net carrying value of equipment held under a finance lease is **\$30,034 (2017: \$37,310)**

<b>2017</b>	<b>Cost or Valuation \$</b>	<b>Accumulated Depreciation \$</b>	<b>Net Book Value \$</b>
Land	-	-	-
Buildings	-	-	-
Building Improvements	928,846	(212,856)	<b>715,990</b>
Furniture and Equipment	1,525,190	(949,480)	<b>575,710</b>
Information and Communication Technology	714,673	(336,765)	<b>377,908</b>
Motor Vehicles	158,677	(54,251)	<b>104,426</b>
Textbooks	3,887	(3,289)	<b>598</b>
Leased Assets	56,309	(19,179)	<b>37,130</b>
Library Resources	328,064	(261,956)	<b>66,108</b>
<b>Balance at 31 December 2017</b>	<b>3,715,646</b>	<b>(1,837,776)</b>	<b>1,877,871</b>

### 13. Accounts Payable

	<b>2018 Actual \$</b>	<b>2018 Budget (Unaudited) \$</b>	<b>2017 Actual \$</b>
Operating creditors	81,630	80,000	207,324
Accruals	30,029	29,500	28,654
Employee Entitlements - salaries	387,034	380,000	372,065
Employee Entitlements - leave accrual	35,986	34,500	28,405
	<b>534,678</b>	<b>524,000</b>	<b>636,449</b>
Payables for Exchange Transactions	534,678	524,000	636,449
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>534,678</b>	<b>524,000</b>	<b>636,449</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	<b>2018 Actual \$</b>	<b>2018 Budget (Unaudited) \$</b>	<b>2017 Actual \$</b>
Grants in Advance - Ministry of Education	-	-	-
Overseas Funds received in advance	190,316	-	98,115
Other	80,889	70,000	43,476
	<b>271,205</b>	<b>70,000</b>	<b>141,591</b>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	172,844	172,844	129,244
Increase/ (decrease) to the Provision During the Year	(77,025)	20,000	53,479
Use of the Provision During the Year	(1,000)	(10,000)	(9,879)
Provision at the End of the Year	94,819	182,844	172,844
Cyclical Maintenance - Current	16,716	12,000	-
Cyclical Maintenance - Term	92,447	80,000	172,844
	109,163	92,000	172,844

### 16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	8,936	-	21,792
Later than One Year and no Later than Five Years	621	-	22,965
Later than Five Years	-	-	-
	9,557	-	44,757

### 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Learners Support Area	<i>completed</i>	53,289	-	53,289	-	-
Special Needs Bathroom	<i>in progress</i>	135,689	9,393	143,069	-	2,013
Reroof and Air Conditioning	<i>in progress</i>	140,337	32,762	176,369	-	(3,270)
T1 & T5 Upgrade	<i>in progress</i>	188,842	94,659	290,995	1	(7,494)
Totals		518,157	136,814	663,722	1	(8,751)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	2,013
Funds Due from the Ministry of Education	10,764
	(8,751)

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Learners Support Area	<i>completed</i>	-	377,874	324,585	53,289
Special Needs Bathroom	<i>in progress</i>	-	165,890	30,201	135,689
Reroof and Air Conditioning	<i>in progress</i>	-	164,399	24,062	140,337
T1 & T5 Upgrade	<i>in progress</i>	-	250,000	61,158	188,842
Totals		-	958,163	440,006	518,157

## 18. Related Party Transactions

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

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

The caretaker rents the school house for a nominal fee

## 19. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration		
Full-time equivalent members	4,490	5,375
	0.10	0.46
<i>Leadership Team</i>		
Remuneration		
Full-time equivalent members	644,527	718,185
	7	7
Total key management personnel remuneration	649,017	723,560
Total full-time equivalent personnel	7.10	7.46

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	2.00	2.00
110-120	1.00	0.00
	3.00	2.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total		
Number of People		-

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board had no capital commitments

(Capital commitments at 31 December 2017: \$518,517 - MOE Capital Projects)

### (b) Operating Commitments

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

(a) operating lease of photocopiers and computer equipment;

	2018 Actual \$	2017 Actual \$
No later than One Year	8,935	44,902
Later than One Year and No Later than Five Years	621	6,451
Later than Five Years	-	-
	9,556	51,353

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	201,298	125,150	827,702
Receivables	384,924	342,144	351,615
Investments - Term Deposits	256,602	257,083	247,190
Total Loans and Receivables	<u>842,824</u>	<u>724,377</u>	<u>1,426,507</u>

### Financial liabilities measured at amortised cost

Payables	534,678	524,000	636,449
Borrowings - Loans	-	-	-
Finance Leases	166,671	128,072	40,117
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>701,349</u>	<u>652,072</u>	<u>676,566</u>

## 25. Events After Balance Date

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

# KARAMU HIGH SCHOOL



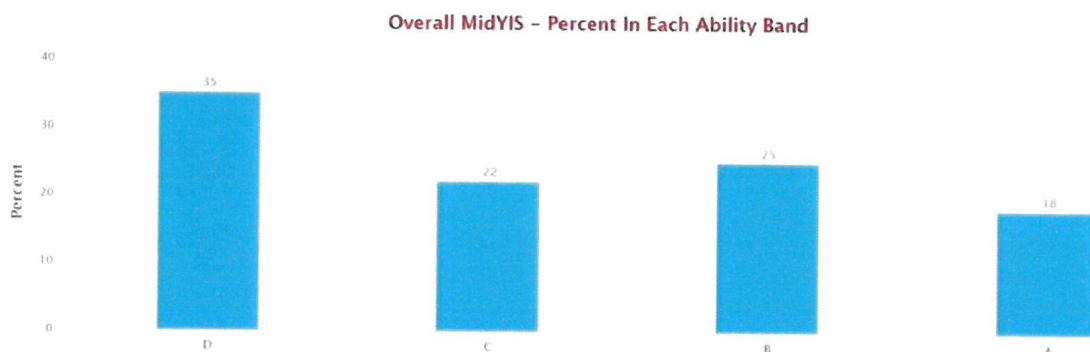
## STATEMENT of VARIANCE

### *2018 Annual Targets*



<b>Strategic Aim:</b>	<b>Promote a culture of Excellence</b> <b>Providing multiple pathways to success</b> <b>Valuing positive professional relationships as the core fabric of the school</b>
<b>Core Strategies:</b>	<ul style="list-style-type: none"> <li>• Aim to have the highest quality, professional staff with a commitment to professional development and self review</li> <li>• Commit resourcing that will accelerate learning for at risk students</li> <li>• Focus on self –management skills and high attendance</li> <li>• Ensure there is flexibility in the structure and content of the curriculum to cater for our range of students</li> <li>• Acknowledge student successes</li> <li>• Foster supportive mentoring and tutoring programme</li> </ul>
<b>Annual Target:</b>	- Raise Year 11 achievement to 10% higher than the 2016 overall MIDYIS ability band predictions.

**Baseline Data**



To validate this data we also compared it to Year 10 Term 4 results from the same cohort.

39% were less than the National Scale Score for Comprehension

52% were less than the National Scale Score for Mathematics

ACTION PLAN			
When	What	Who	Indicators of Progress
Term 1	Student Course Selection	Senior Deans DP Curriculum	Student Results
Week 8 Term 1 &Week 9 Term 3	Student Achievement Conferences	Yr 11 Form Teachers	Student /Parent Participation Student/Parent Feedback  Presented to the Board at the May meeting. <b>Completed</b>
Term 1	Additional support staff employed to assist with students with higher needs ie: ESOL, Learning Support	DTH / RTI	ESOL student achievement Enhanced Learners (EL) student achievement
	Target groups identified	SLT	Publish to staff. <b>Completed</b>

Term 1			Presented to the Board at the April meeting. <b>Completed in May Board Report</b> <b>Updated July Report</b>
Term 1	Faculties to set goals and teaching strategies around identified target groups.	HOF's / Teaching Staff	2018 Faculty Goals presented to Board during HoF presentations. <b>Completed Science and English present at May Board Meeting</b> <b>Arts present at July Meeting Completed</b>
Term 1-4	Tracking of target groups progress with internal achievement standards	SLT HoFs	Internal Assessment Review Sheets
Term 1-4	Tracking of student attendance	Deans / WWO/ MIL	Fortnightly reporting to the Principal  Reporting of attendance data to BOT at each meeting.
Term 1-4	Acknowledgement of student success in assemblies	SLT	Endorsement Assembly Term 1 <b>Completed</b> Milestone Assemblies Term 1-3  <b>#s reported at July Board Meeting</b>  Prizegiving Term 4
Term 3-4	Employ specific external Examination Strategies ie: Study skills, tutor groups	DP – Curriculum HoFs	All Year 11 students will partake in Study Skills tutorials <b>Booked for August</b>

### Summary:

Level 1	Predicted	Actual	National	Decile 4-7	2017
A	65%	81%	70.1%	72.9%	78.4%
M	25%	36.4%	35.4%	33.8%	33.3%
E	18%	13.9%	20.9%	16.9%	14.6%
Literacy		94.1%	84.8%	87.4%	91.7%
Numeracy		91.4%	82.4%	85.8%	86.7%

- Predicted to have 65% pass Level 1 NCEA but 81% passed
- Level 1 Literacy improved from 91.7 to 94.1%
- Level 1 Literacy improved from 86.7 to 91.4%

### Variance:

- Goal met for overall Level 1 and Level 1 Achieved with Merit endorsement
- Improvements in Level 1 Literacy and Numeracy also
- Goal not achieved for Level 1 achieved with Excellence endorsements

## Overall Evaluation

- Regular tracking of students highlighted Maori and those at risk, and strategies were put in place to support
- High needs students (ie: EN & ESOL) continued to be provided additional support to succeed
- Student Conferences continue with small changes
- Additional Study Skills ideas investigated
- Reading the Analysis of Variance from 2016 and 2017 it appears approx. ½ of the Level 1 Excellence endorsements were coming from the Year 10 Accelerate programme. In 2018 we started to significantly reduce the number of standards on offer in this based on student wellbeing and motivation. A consequence may be less endorsements at Level 1, because the Level 2 endorsements have kept relatively stable.

<p><b>Strategic Aim:</b> Promote a culture of Excellence</p> <p>Providing multiple pathways to success</p> <p>Valuing positive professional relationships as the core fabric of the school</p> <p>Embracing and accepting diversity in all its forms</p>
<p><b>Core Strategies:</b></p> <ul style="list-style-type: none"> <li>• Aim to have the highest quality, professional staff with a commitment to professional development and self review</li> <li>• Commit resourcing that will accelerate learning for at risk students</li> <li>• Focus on self –management skills and high attendance</li> <li>• Ensure there is flexibility in the structure and content of the curriculum to cater for our range of students</li> <li>• Acknowledge student successes</li> <li>• Foster supportive mentoring and tutoring programme</li> <li>• Ensure the Treaty of Waitangi informs our decision making</li> <li>• Ensure the Tataiako Competencies become part of the culture of our school</li> </ul>
<p><b>Annual Target:</b> We will increase the percentage of 2017 Year 9 Maori/Pasifika students who by the end of Year 10 are at or above the Year 10 PAT average scale score to 60% (41/68) in Mathematics and 66% (45/68) in Comprehension</p>

#### Base Line Data

PAT	National Average Scale Score (Year 10)	Cohort Average Scale Score	Number of Year 9 Maori/Pasifika at or Above Average	%
Mathematics	65.4	57.37	29/68	42.6%
Comprehension	76.5	66.25	28/68	41%

ACTION PLAN			
When	What	Who	Indicators of Progress
Term One	Using results March & November PAT 2017 plus PAT testing in March 2018 for Comprehension, Mathematics identify students below the Yr 10 Average Scaled Score	Curriculum DP	Results for PAT Stanine and Scaled Score are in KAMAR <b>Completed</b>
	Teachers of English and Mathematics use the PAT tool to identify the needs of each student	Teacher/Faculty HOF English & Mathematics	Teacher files should contain analysis sheet for student/class
	Target groups of students identified	SLT	Published lists of target students <b>Completed</b>
	Twice per term Poutama Pounamu Cohort meet to co construct initiatives around a core target group. Teacher observations and coaching conversations	Poutama Pounamu Cohort Zac Anderson (Waikato University)	An increase in culturally responsive pedagogy from June 2017
	Work scaffolded at the appropriate level for students.	Classroom Teacher	Evidence in teachers plan book

<b>Term 2/3</b>	<b>On-going assessment of the skills needed</b>	<b>HOF English &amp; Mathematics</b>	
<b>Term 4</b>	<p>Students are re-tested using PAT tests</p> <p>After marking –change in Scale Score for target Yr 10 group is analysed</p> <p>After marking –change in Scale Score for target Yr 9 group is analysed – as an indicator for 2019</p> <p>Teachers use results in their Inquiry</p>	<p>Curriculum DP and Faculties</p> <p>Curriculum DP</p> <p>Curriculum DP</p> <p>Teacher/Faculty HOF English &amp; Mathematics</p>	<p>New Stanine and Scaled Score in KAMAR</p> <p>Excel analysis of comparison</p> <p>Teacher Inquiry contains evidence</p>

### Summary

<b>PAT</b>	<b>Term 4 Cohort Average Scale Score 2018</b>	<b>Percentage of Year 10 Maori/Pasifika at or Above Scale Score</b>	<b>Outcome</b>
<b>Mathematics</b>	60.1	40/74 = 54%	Goal not achieved
<b>Comprehension</b>	76.1	39/74 = 53%	Goal not achieved

### Evaluation

#### Mathematics

- There was a shift of 11.4% (or 11 more students) Year 10s having greater than the average cohort scale score from Year 9.
- While the aspirational goal was not met it was good to see progress
- This scale score however only improved 2.73 from the beginning of Year 9 to beginning of Year 10 (and note we measure Beginning of Year 9 to End of Year 10 which should be better) and NZCER indicate the average progress should be 4.8
- A new Year 9 mathematics programme has been rolled out in 2018 so it will be interesting to see progress after further implementation of this.

#### Comprehension

- There was a shift of 12% (or 11 more students) Year 10s having greater than the average cohort scale score from Year 9
- While the aspirational goal was not met it was good to see progress
- The cohort scale score showed a better improvement compared to national data, with an improvement of 9.85 from beginning of Year 9 to end of Year 10, which is what NZCER indicates the average progress should be as measured Beginning of Year 9 to beginning of Year 10.
- 76.5 is also the National Average Scale Score for a Year 10 and our cohort data in is line with that.
- A new Year 10 Comprehension programme was rolled out in 2018 and appears to be working for the cohort and an improved percentage of Maori and Pasifika

<p><b>Strategic Aim:</b> Fostering a safe and supportive culture</p> <p>Valuing positive professional relationships as the core fabric of the school</p>
<p><b>Core Strategies:</b></p> <ul style="list-style-type: none"> <li>• Focus on developing a strong pastoral network</li> <li>• Develop initiatives that address staff and student health and safety</li> <li>• Ensure communications are effective and timely</li> <li>• Continue to promote both extra-curricular and co-curricular programmes within the school that encourage staff, student and whanau professional relationships</li> </ul>
<p><b>Annual Target:</b> We will raise the well-being of students and staff in-line with baseline data.</p>

### Base Line Data

#### 2017 Student Wellbeing / Bullying Results

- In our 2017 Well being survey of 139 of the Year 9 students 42.45% (59) felt they were really cared for, 54.68% (76) thought they were cared for and 2.88% (4) not so well cared for.
- When asked how safe they felt at Karamu High School 35.97% (50) noted they were very safe, 61.87 (86) felt they were safe and 2.16% noted that they felt unsafe
- In our 2017 survey of Year 10 students 12.68% (18) of respondents said they were bullied on most days, 20.42% (29) once a week, 9.15% (13) once a month, 17.61% once a term and 40.34% never of a total of 142 respondents.
- When the Year 10 group were asked how Karamu High School compare to their old school, 1.4% (2) said much worse, 5.59% (8) said Slightly worse, 37.76% (54) said the same, 24.48% (35) said slightly better and 30.77% (44) said much better. In 2018 these students are now part of the Year 11 mentor scheme.

#### 2017 Teacher Baseline Data

##### Teaching and School Practices Tool

##### Teacher Workload and Morale

School: Karamu High School

Number of responses: 37

##### Teacher Workload and Morale

My workload is fair	22%	19%	44%	16%	NR = 5
My workload is sustainable	25%	12%	47%	16%	NR = 5
My overall morale is good	9%	22%	50%	19%	NR = 5

Key:	Strongly disagree	Disagree	Neutral/ not sure	Agree	Strongly agree
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NR - No response

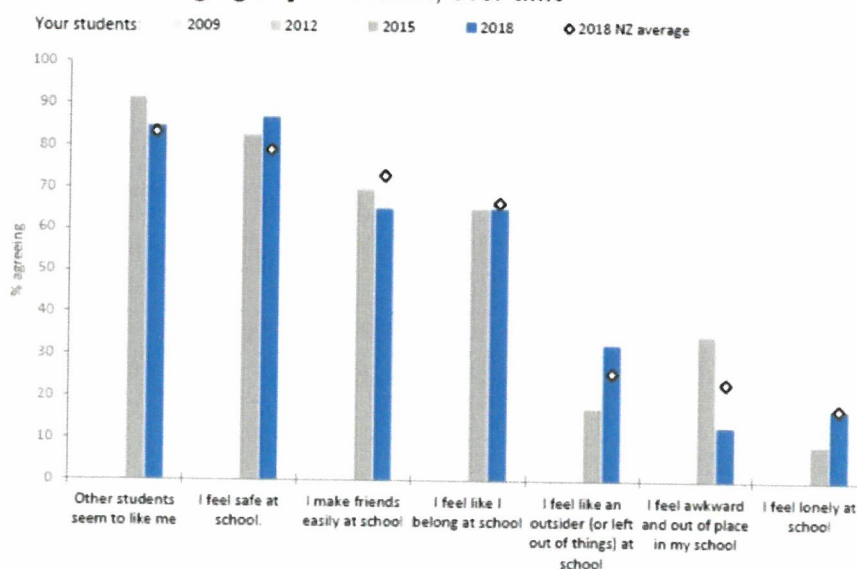
<b>ACTION PLAN</b>			
<b>When</b>	<b>What</b>	<b>Who</b>	<b>Indicators of Progress</b>
<b>Starting 2018</b>	<b>Full time Guidance Counsellor appointed</b>	<b>Mark Rolls</b>	<b>Completed</b>
<b>Weekly</b>	<b>Friday Dean / Form Teacher Meetings – To improve communication and identify students with concerns / celebrate successes Attendance, Behaviour.</b>	<b>Deans Form Teachers</b>	<b>Weekly meetings held and agendas presented to SLT if requested Completed</b>
<b>Fortnightly</b>	<b>Dean meetings with Deputy Principal (Pastoral)</b>	<b>SLT Deans</b>	<b>Meeting minutes presented to SLT twice per term Completed</b>
<b>Term 1-2</b>	<b>Conduct a review of the Student Wellbeing including how we collect data and use the information collected at Karamu High School</b> <ul style="list-style-type: none"> <li>• Well being @ School self review kit</li> <li>• Inclusive Practices self review kit</li> <li>• Te Pakiaka Tangata – Strengthening Student Well being for success (MOE)</li> </ul>	<b>WWO / MIL</b>	<b>Student / Parent Surveys to establish baseline more consistently across the school Student surveys for yr 9/10 completed</b>  <b>Policies / Guidelines modified adapted to align with best practice Ongoing</b>
<b>Term</b>	<b>Wellbeing surveys</b>	<b>WWO</b>	<b>Data collected and collated. Presented to the Board at the April meeting. Completed and presented to Board at May meeting</b>
<b>Term 1-4</b>	<b>Year 10 Extension Programme monitored. Internal assessments reviewed in a timely manner</b>	<b>DP Curriculum Year 10 Dean HoFs</b>	<b>Reported to BOT in NAG 1 at each meeting Presented to Board at July meeting</b>
<b>Term 1 - 2</b>	<b>Yr 12 – 13 Resilience Programme (4 hrs)</b>	<b>Outside provider – Edmond Otis</b>	<b>Student Feedback - Presented to the Board at the April meeting. Updates given to Board (awaiting completion of programme from HBDHB)</b>
<b>Term 1 - 2</b>	<b>Staff Interviews</b>	<b>MIL</b>	<b>Staff Feedback - Completed (MIL &gt; Staff interviews &gt; Summary)</b>
<b>Term 1-2</b>	<b>Staff - Added Value Guidelines</b>	<b>MIL</b>	<b>Staff consultation around what the BOT offer and what they would like to</b>

			see added to enhance wellbeing and value. <b>Completed (April) – Guidelines added to NAG 3 of Policies and Guidelines documentation</b>
<b>Term 1</b>	Student / Staff Wellness Group	Staff	Termly reporting of numbers of students and staff participation. <b>Ongoing</b>
<b>Term 1</b>	Provision of Staff PLD	Eg: Wanda Douglas - Educational Psychologist (Ex Head Girl 1988) MIL Staff Meetings (Additional Staff Support)	Staff survey on PLD provision at the end of Term 1 Staff Feedback - Presented to the Board at the May meeting. <b>Completed at Staff Meeting 21 May Reported to Board May</b>
<b>Term 3</b>	Staff Iron Maori Teams	RTI	Participation numbers <b>Completed - 24 Staff participants</b>

### 2018 Student Wellbeing/Bullying Results

- In our 2018 Well being survey of 135 of the Year 9 students 30.37% (41) felt they were really cared for, 66.67 (90) thought they were cared for and 2.96% (4) not so well cared for.
- When asked how safe they felt at Karamu High School 31.85% (43) noted they were very safe, 65.19 (88) felt they were Safe and 2.96% (4) noted that they felt unsafe.
- Additional information from the 2018 PISA testing (50 students under 16) supports students feeling safe at school with a slight increase from 2015 and higher than National figures

### Sense of belonging at your school, over time

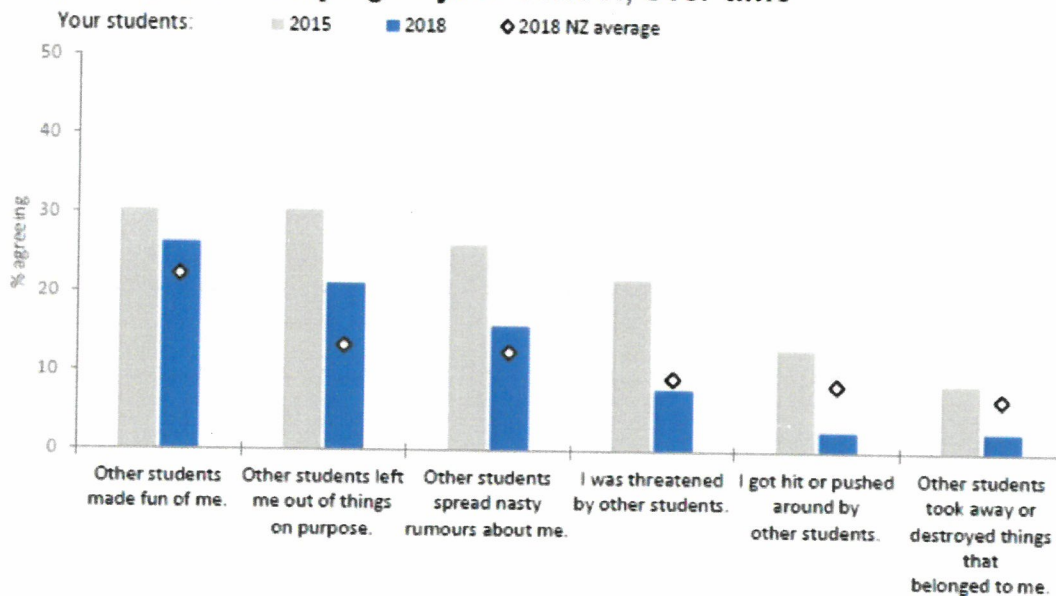




- In our 2018 survey of year 10 students 33.85% (44) of respondents said they were bullied on most days, 11.54% (15) once a week, 9.15% (13) once a month, 13.85% once a term and 29.23% never of a total of 130 respondents.
- When the year 10 group were asked how Karamu High School compare to their old school, 4.62% (6) said much worse, 11.54% (15) said Slightly worse, 49.23% (64) said the same, 26.15% (34) said slightly better and 8.46% (11) said much better.
- Evidence from the 2018 PISA testing (50 students under 16) highlighted however that bullying is down across all areas from 2015. It is higher than national averages in what could be considered non-physical areas. This suggests that bully for Karamu students is predominantly conducted through social media platforms,

## Bullying

### Experiences of bullying at your school, over time



### Analysis

- The number of students feeling that they are not so well cared for remain static at approximately 3%
- The number of students feeling that they are not safe also remained static at approximately 3%
- There has been an increase of 12% of students being bullied regularly (most days/once a week) from 2017.
- There is a 12% decrease from 2017 with students saying they are never bullied
- 11% increase from 2017 of students feeling that bullying is slightly worse or much worse than their previous schooling.
- 22% decrease from 2017 feeling bully is much better than previous schooling.

## Evaluation

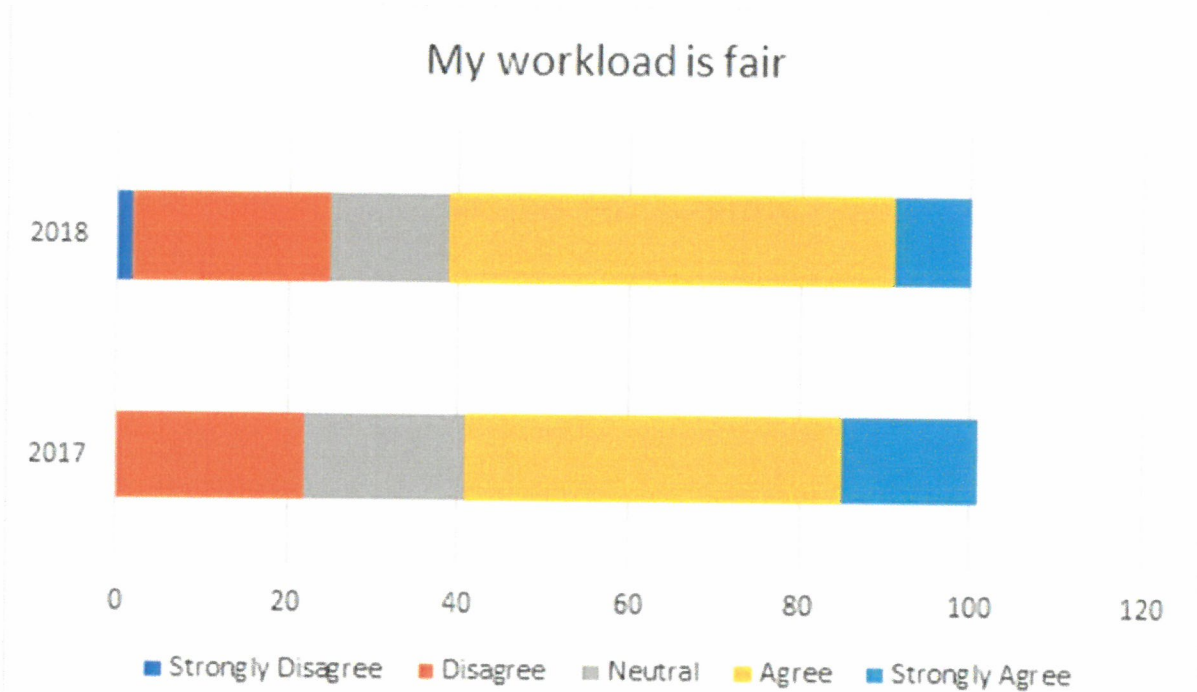
- There has been little change in the well being information received from the Year 9 student between 2017 and 2018. It is pleasing to see that the majority of our students feel safe and cared for. This is supported with additional evidence from the PISA survey
- Although the PISA testing has indicated a reduction in bullying since 2015 a recent increase in negative statistics around bully is a concern. The PISA data highlights for us that although bully is not overtly done there are still issues with the online behaviour of students that will be a continual focus in 2019 and beyond.

## 2018 Teacher Wellbeing Results

Comparative data between 2017 and 2018 staff surveys

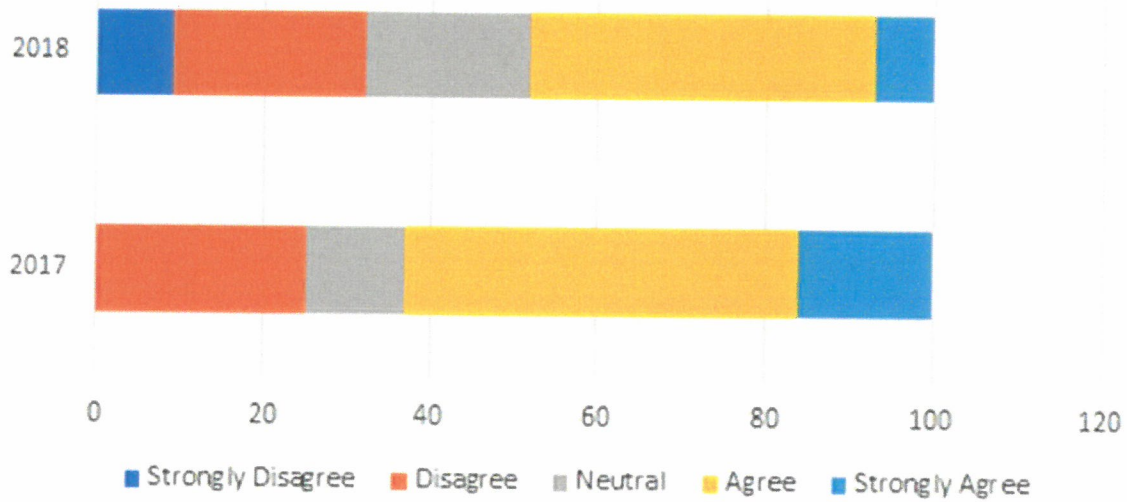
**My workload is fair**

	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
<b>2017</b>	<b>0</b>	<b>22</b>	<b>19</b>	<b>44</b>	<b>16</b>
<b>2018</b>	<b>2</b>	<b>23</b>	<b>14</b>	<b>52</b>	<b>9</b>



My workload is sustainable	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
2017	0	25	12	47	16
2018	9	23	20	41	7

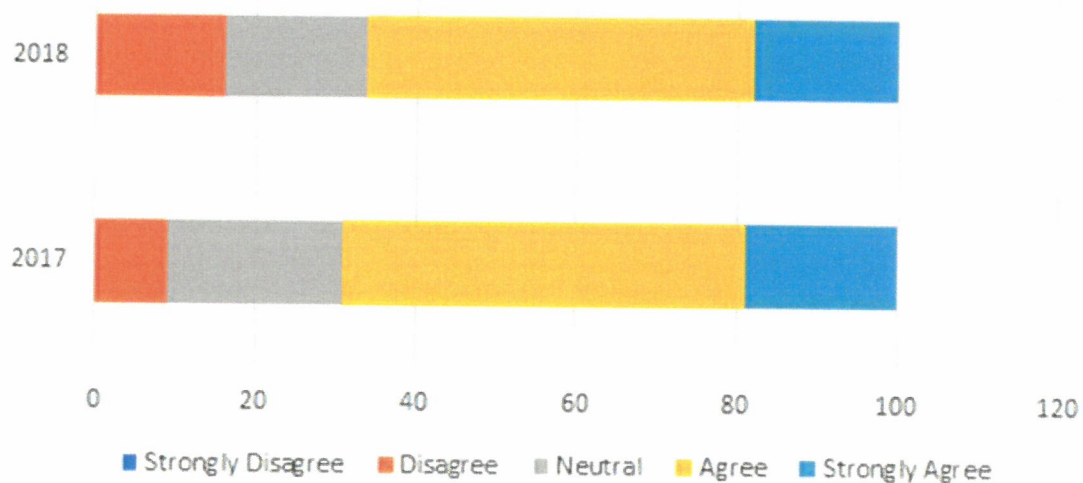
### My workload is sustainable



### My overall morale is good

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
2017	0	9	22	50	19
2018	0	16	18	48	18

### My overall morale is good



## Analysis

- There was a 1% decrease in people agreeing or strongly agreeing that their workload is fair however more of these now agree than strongly agree (down 7%)
- Overall there has been a negative trend in staff believing their workload is sustainable. In 2017, 63 % agree or strongly agree workload was sustainable compared to 48% in 2018 (down 15%)
- There has been little significant change in staff morale. 69% agree or strongly agree workload was sustainable in 2017 compared to 66% in 2018 (down 3%)

### Notes:

- In 2017 there were 37 responses compared to a slight increase of 44 responses in 2018
- The surveys were completed at different times of the year when there are different pressures that may impact on the respondents.

## Evaluation

- One area that we have focused on is looking at the ways that staff voice is collected and used. In 2018 the staff were presented 'Staff Benefits Guidelines' to demonstrate the things the school has implemented to improve well-being. Staff had input into this process and identified areas we could look into.
- The constant voice that we hear and the biggest concern that impacts on staff well-being is the compliance around teacher council registration requirements and the low trust model it supports. Unfortunately, despite our best efforts to implement a process that aligns school targets with appraisal (teacher inquiry) and PLD, teachers feel that this has little impact on improving their practice and sucks away time and energy from their job.
- There has also been an effort to provide additional time in Wednesday morning PLD time for Inquiry
- An increasing number of further assessment opportunities provided to students, also causes increased pressure and stress for staff with additional time demands for marking and feedback.

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

The Auditor-General is the auditor of Karamu High School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board of Trustees for the financial statements**

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance, the Kiwisport statement, list of trustees and Statement of Responsibility which form part of the annual report, but does not include the financial statements, and our auditor's report thereon.


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

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

### **Independence**

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

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



Philip Pinckney  
Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General  
Hastings, New Zealand