

KARAMU HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory Karamu High School

Ministry Number: 229

Principal: Mrs Dionne Thomas

School Address: Windsor Avenue, Parkvale, Hastings 4122

School Postal Address: PO Box 346, Hastings 4156

School Phone: 06 878 7139

School Email: admin@karamu.school.nz

Members of the Board of Trustees

Please see separate Sheet

Accountant / Service Provider: Epplett & Co

SCHEDULE 7 - Board of Trustee Members

Karamu High School

Balance Date:

31 December 2020

Trustee Full Name	Position	How position on Board gained	Date	Occupation	Term Expired / Expires
David de Lange	Chairperson	Elected	2004	NZ Police	2022
Jonathan Brookes	Member	Elected	2016	Hort. Consultant	2022
Jonathan Marks	Member	Elected	2019	Engineer	2022
Tanya Douglas	Member	Elected	2019	Accountant	2022
Nic Richards	Member	Elected	2019	QC	2022
Dionne Thomas	Principal		28-Jan-20	Principal	
Sarah Gunn	Staff Trustee	Elected	2016	Teacher	2020
Rebecca Love	Staff Trustee	Co-opted	2020	Teacher	2022
Keelan Heesterman	Student Trustee	Elected	2020	Student	2021
Charlene Fun-nell	Student Trustee	Elected	2019	Student	2020

Viv Hantler	Name:
Treasurer on the Board	Name:
	Phone:

KARAMU HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Karamu High School

Statement of Responsibility

For the year ended 31 December 2020

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

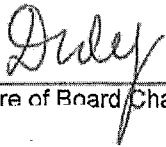
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

David de Lange

Full Name of Board Chairperson



Signature of Board Chairperson

31 May 2021

Date:

Dionne Thomas

Full Name of Principal



Signature of Principal

31 May 2021

Date:

Karamu High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	9,303,875	2,133,345	8,550,328
Locally Raised Funds	3	434,239	363,000	979,974
Interest income		7,613	1,000	9,642
Other Revenue		40,709	-	22,232
		<u>9,786,436</u>	<u>2,497,345</u>	<u>9,562,176</u>
Expenses				
Locally Raised Funds	3	403,115	403,023	739,040
Learning Resources	4	6,318,917	903,856	6,084,153
Administration	5	513,476	531,668	554,556
Finance		11,253	-	10,945
Property	6	1,908,200	446,284	1,860,200
Depreciation	7	253,954	250,000	238,663
Loss on Disposal of Property, Plant and Equipment		19,185	-	48,809
Loss on Uncollectable Accounts Receivable		-	-	28,332
		<u>9,428,100</u>	<u>2,534,831</u>	<u>9,564,698</u>
Net Surplus / (Deficit) for the year		358,336	(37,486)	(2,522)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>358,336</u></u>	<u><u>(37,486)</u></u>	<u><u>(2,522)</u></u>

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

Karamu High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>2,019,699</u>	<u>2,057,185</u>	<u>2,022,221</u>
Total comprehensive revenue and expense for the year		358,336	(37,486)	(2,522)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December	22	<u>2,378,035</u>	<u>2,019,699</u>	<u>2,019,699</u>
Retained Earnings		2,378,035	2,019,699	2,019,699
Reserves		-	-	-
Equity at 31 December		<u>2,378,035</u>	<u>2,019,699</u>	<u>2,019,699</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Karamu High School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	993,184	929,388	929,388
Accounts Receivable	9	441,802	385,883	385,883
GST Receivable		29,123	9,067	9,067
Prepayments		17,523	29,767	29,767
Inventories	10	123,941	134,483	134,483
		<u>1,605,573</u>	<u>1,488,588</u>	<u>1,488,588</u>
Current Liabilities				
Accounts Payable	12	592,560	597,047	597,047
Revenue Received in Advance	13	104,487	128,723	128,723
Provision for Cyclical Maintenance	14	13,846	16,150	16,150
Finance Lease Liability - Current Portion	15	58,163	45,651	45,651
Funds held for Capital Works Projects	16	(9,148)	259,799	259,799
		<u>759,908</u>	<u>1,047,370</u>	<u>1,047,370</u>
Working Capital Surplus/(Deficit)		845,665	441,218	441,218
Non-current Assets				
Property, Plant and Equipment	11	1,705,792	1,787,194	1,787,194
		<u>1,705,792</u>	<u>1,787,194</u>	<u>1,787,194</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	104,592	113,599	113,599
Finance Lease Liability	15	68,830	95,114	95,114
		<u>173,422</u>	<u>208,713</u>	<u>208,713</u>
Net Assets		<u>2,378,035</u>	<u>2,019,699</u>	<u>2,019,699</u>
Equity	22	<u>2,378,035</u>	<u>2,019,699</u>	<u>2,019,699</u>

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

Karamu High School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,420,594	2,170,831	1,942,658
Locally Raised Funds		511,045	363,000	857,609
Overseas Trips		(59,471)	-	-
Goods and Services Tax (net)		(20,056)	-	25,320
Payments to Employees		(1,023,531)	(857,127)	(730,113)
Payments to Suppliers		(1,255,145)	(1,397,704)	(1,719,603)
Cyclical Maintenance Payments in the year		(31,311)	(30,000)	-
Interest Received		7,380	1,000	8,274
Net cash from/(to) Operating Activities		538,252	250,000	373,200
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(12,800)	-
Purchase of Property Plant & Equipment (and Intangibles)		(156,261)	(237,200)	(132,349)
Purchase of Investments		-	-	(107,482)
Proceeds from Sale of Investments		-	-	364,160
Net cash from/(to) Investing Activities		(156,261)	(250,000)	124,329
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,960
Finance Lease Payments		(49,248)	-	(57,948)
Funds Held for Capital Works Projects		(268,947)	-	268,549
Net cash from/(to) Financing Activities		(318,195)	-	230,561
Net increase/(decrease) in cash and cash equivalents		63,796	-	728,090
Cash and cash equivalents at the beginning of the year	8	929,388	929,388	201,298
Cash and cash equivalents at the end of the year	8	993,184	929,388	929,388

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

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

Karamu High School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the 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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

i) Investments

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

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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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 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.

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

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

Non cash generating assets

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

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).

o) Financial Instruments

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

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

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

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.

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	2,038,999	2,028,845	1,839,725
Teachers' Salaries Grants	5,399,821	-	5,149,663
Use of Land and Buildings Grants	1,483,460	-	1,446,568
Resource Teachers Learning and Behaviour Grants	56,899	56,500	44,055
Other MoE Grants	283,076	8,000	28,681
Other Government Grants	41,620	40,000	41,636
	<u>9,303,875</u>	<u>2,133,345</u>	<u>8,550,328</u>

The school has opted in to the donations scheme for this year. Total amount received was \$134,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$11,752 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	21,972	-	8,946
Overseas Travel Income	-	-	260,831
Activities	91,491	65,000	246,330
Trading	274,542	298,000	331,547
Other Revenue	46,234	-	132,320
	<u>434,239</u>	<u>363,000</u>	<u>979,974</u>
Expenses			
Activities	145,029	134,134	198,649
Trading	258,086	268,889	279,560
Overseas Travel	-	-	260,831
	<u>403,115</u>	<u>403,023</u>	<u>739,040</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>31,124</u>	<u>(40,023)</u>	<u>240,934</u>

The Overseas travel income is contributions from students, the trips were all cancelled during the 2020 year and the refunds are shown under Overseas Travel Expenses.

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	294,615	339,200	396,596
Equipment Repairs	15,427	25,000	3,535
Information and Communication Technology	24,131	43,000	53,252
Library Resources	10,262	5,678	11,770
Employee Benefits - Salaries	5,951,860	445,825	5,559,796
Staff Development	22,622	45,153	59,204
	<u>6,318,917</u>	<u>903,856</u>	<u>6,084,153</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	7,465	9,000	10,204
Board of Trustees Fees	4,380	5,000	3,555
Board of Trustees Expenses	7,137	5,000	14,487
Communication	11,290	10,000	9,426
Consumables	11,917	16,200	18,694
Operating Lease	-	-	87
Other	63,827	96,750	92,820
Employee Benefits - Salaries	354,330	315,518	337,463
Insurance	16,473	19,000	16,181
Service Providers, Contractors and Consultancy	36,657	55,200	51,639
	<u>513,476</u>	<u>531,668</u>	<u>554,556</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	25,535	18,500	18,227
Consultancy and Contract Services	125,172	120,000	117,195
Cyclical Maintenance Provision	20,000	30,000	20,586
Grounds	18,922	22,000	23,323
Heat, Light and Water	59,700	85,000	92,107
Rates	2,221	4,000	2,705
Repairs and Maintenance	74,964	64,000	38,581
Use of Land and Buildings	1,483,460	-	1,446,568
Security	5,036	7,000	5,178
Employee Benefits - Salaries	93,190	95,784	95,730
	<u>1,908,200</u>	<u>446,284</u>	<u>1,860,200</u>

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

7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	18,634	18,000	18,666
Furniture and Equipment	80,408	78,500	84,519
Information and Communication Technology	73,554	73,200	66,932
Motor Vehicles	12,905	12,800	15,607
Leased Assets	59,877	59,000	44,162
Library Resources	8,576	8,500	8,777
	<u>253,954</u>	<u>250,000</u>	<u>238,663</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	231	361	361
Bank Current Account	13,976	99,780	99,780
Bank Call Account	608,161	465,163	465,163
Short-term Bank Deposits	370,816	364,084	364,084
Cash and cash equivalents for Statement of Cash Flows	<u>993,184</u>	<u>929,388</u>	<u>929,388</u>

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

Of the \$993,184 Cash and Cash Equivalents, \$23,593 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	4,931	5,793	5,793
Interest Receivable	1,727	1,494	1,494
Teacher Salaries Grant Receivable	435,144	378,596	378,596
	<u>441,802</u>	<u>385,883</u>	<u>385,883</u>
Receivables from Exchange Transactions	6,658	7,287	7,287
Receivables from Non-Exchange Transactions	435,144	378,596	378,596
	<u>441,802</u>	<u>385,883</u>	<u>385,883</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	123,005	133,733	133,733
Canteen	936	750	750
	<u>123,941</u>	<u>134,483</u>	<u>134,483</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	671,994	1,650	(1,079)		(18,634)	653,930
Furniture and Equipment	488,030	29,699	(1,913)		(80,408)	435,408
Information and Communication Technology	359,135	113,660	(15,845)		(73,554)	383,395
Motor Vehicles	71,254				(12,905)	58,349
Leased Assets	132,175	39,533	(608)		(59,877)	111,223
Library Resources	64,606	7,457			(8,576)	63,487
Balance at 31 December 2020	<u>1,787,194</u>	<u>191,998</u>	<u>(19,446)</u>	<u>-</u>	<u>(253,954)</u>	<u>1,705,792</u>

The net carrying value of equipment held under a finance lease is **\$111,223 (2019: \$132,175)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	914,619	(260,689)	653,930
Furniture and Equipment	1,504,023	(1,068,615)	435,408
Information and Communication Technology	810,652	(427,257)	383,395
Motor Vehicles	156,067	(97,718)	58,349
Leased Assets	226,573	(115,350)	111,223
Library Resources	351,648	(288,161)	63,487
Balance at 31 December 2020	3,963,582	(2,257,790)	1,705,792

2019	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Building Improvements	707,274	-	-	(16,614)	(18,666)	671,994
Furniture and Equipment	508,830	64,964	(1,245)	-	(84,519)	488,030
Information and Communication Technology	377,948	60,648	(12,528)	-	(66,932)	359,135
Motor Vehicles	88,557	-	(1,696)	-	(15,607)	71,254
Textbooks	524	-	(524)	-	-	-
Leased Assets	160,715	32,041	(16,419)	-	(44,162)	132,175
Library Resources	66,429	6,955	-	-	(8,777)	64,606
Balance at 31 December 2019	1,910,276	164,607	(32,412)	(16,614)	(238,663)	1,787,194

2019	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
Building Improvements	914,662	(242,668)	671,994
Furniture and Equipment	1,490,336	(1,002,306)	488,030
Information and Communication Technology	723,055	(363,920)	359,135
Motor Vehicles	156,067	(84,813)	71,254
Textbooks	-	-	-
Leased Assets	191,097	(58,922)	132,175
Library Resources	344,191	(279,585)	64,606
Balance at 31 December 2019	3,819,408	(2,032,214)	1,787,194

12. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	68,785	106,952	106,952
Accruals	2,960	1,856	1,856
Employee Entitlements - Salaries	498,827	438,471	438,471
Employee Entitlements - Leave Accrual	21,988	49,768	49,768
	<u>592,560</u>	<u>597,047</u>	<u>597,047</u>
Payables for Exchange Transactions	592,560	597,047	597,047
	<u>592,560</u>	<u>597,047</u>	<u>597,047</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Overseas Trips	-	59,471	59,471
Other	104,487	69,252	69,252
	<u>104,487</u>	<u>128,723</u>	<u>128,723</u>

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	129,749	129,749	109,163
Increase/ (decrease) to the Provision During the Year	20,000	30,000	20,586
Use of the Provision During the Year	(31,311)	-	-
Provision at the End of the Year	<u>118,438</u>	<u>159,749</u>	<u>129,749</u>
Cyclical Maintenance - Current	13,846	16,150	16,150
Cyclical Maintenance - Term	104,592	113,599	113,599
	<u>118,438</u>	<u>129,749</u>	<u>129,749</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	66,108	45,651	57,942
Later than One Year and no Later than Five Years	73,610	95,114	105,245
Later than Five Years			
	<u>139,718</u>	<u>140,765</u>	<u>163,187</u>

16. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Recladding Tech 2 & 3	<i>in progress</i>	166,659	-	(204,811)	18,325	(19,827)
Block E QLE Upgrade	<i>in progress</i>	-	40,000	(16,407)	-	23,593
Hall Toilet Upgrade	<i>in progress</i>	93,140	-	(105,116)	-	(11,976)
Lighting Fixture Replacement	<i>Complete</i>	-	-	(938)	-	(938)
Totals		<u>259,799</u>	<u>40,000</u>	<u>(327,272)</u>	<u>18,325</u>	<u>(9,148)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	23,593
Funds Due from the Ministry of Education	32,741
	<u>(9,148)</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Special Needs Bathroom	<i>Complete</i>	2,013	-	(2,013)	-	-
Reroof and Airconditioning	<i>Complete</i>	(3,269)	3,269	-	-	-
T1 & T5 Upgrade	<i>Complete</i>	(7,495)	7,973	(478)	-	-
Recladding Tech 2 & 3	<i>in progress</i>	-	168,162	(1,504)	-	166,659
Block E QLE Upgrade	<i>in progress</i>	-	-	-	-	-
Hall Toilet Upgrade	<i>in progress</i>	-	99,501	(6,361)	-	93,140
Lighting Fixture Replacement	<i>Complete</i>	-	51,750	(51,750)	-	-
Totals		<u>-</u>	<u>319,413</u>	<u>(59,615)</u>	<u>-</u>	<u>259,799</u>

17. 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.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,380	3,555
Full-time equivalent members	0.08	0.13
<i>Leadership Team</i>		
Remuneration	1,133,250	1,162,637
Full-time equivalent members	11	11
Total key management personnel remuneration	1,137,630	1,166,192
Total full-time equivalent personnel	11.08	11.13

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	8.00	2.00
110-120	1.00	2.00
120-130	2.00	0.00
	11.00	4.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) \$23,593 contract for Block E QLE Upgrade to be completed in **2021**, which will be fully funded by the Ministry of Education. \$40,000 has been received of which \$16,407 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$267,663)

22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	993,184	929,388	929,388
Receivables	441,802	385,883	385,883
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>1,434,986</u>	<u>1,315,271</u>	<u>1,315,271</u>

Financial liabilities measured at amortised cost

Payables	592,560	597,047	597,047
Borrowings - Loans	-	-	-
Finance Leases	126,993	140,765	140,765
Total Financial Liabilities Measured at Amortised Cost	<u>719,553</u>	<u>737,812</u>	<u>737,812</u>

24. Events After Balance Date

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

25. Comparatives

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

KARAMU HIGH SCHOOL



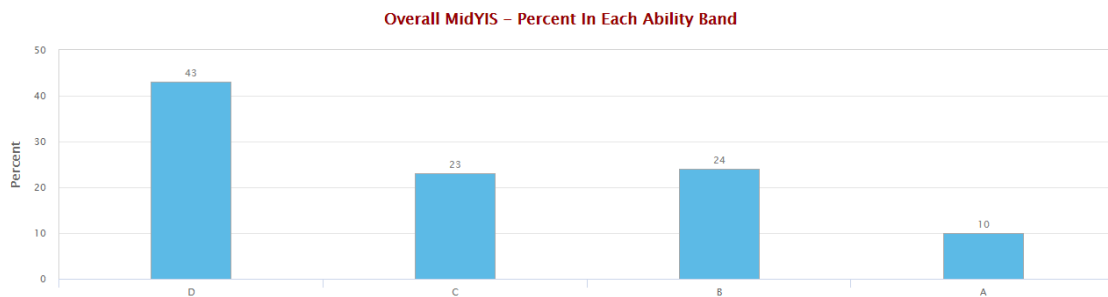
STATEMENT of VARIANCE on *2020 Annual Targets*

Reviewed: February 2021

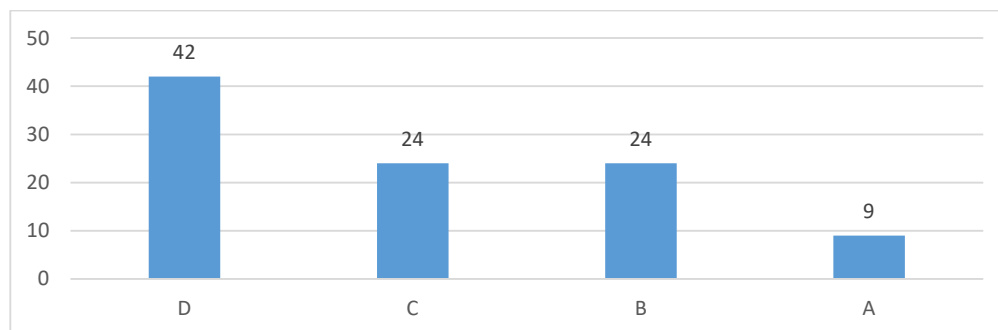
Goal 1:

Strategic Aim:	Promote a culture of Excellence Providing multiple pathways to success Valuing positive professional relationships as the core fabric of the school Embracing and accepting diversity in all its forms
Core Strategies:	<ul style="list-style-type: none">• Aim to have the highest quality, professional staff with a commitment to professional development and self review• Commit resourcing that will accelerate learning for at risk students• Focus on self –management skills and high attendance• Ensure there is flexibility in the structure and content of the curriculum to cater for our range of students• Acknowledge student successes• Foster supportive mentoring and tutoring programme• Ensure the Treaty of Waitangi informs our decision making• Ensure the Tataiako Competencies become part of the culture of our school
Annual Target:	- Raise Year 11 Maori student achievement to above the 2018 overall MIDYIS ability band predictions.

Baseline Data



Predicted Level 1 Maori Student Achievement (78 students) – Percent in Each Ability Band



ACTION PLAN			
When	What	Who	Indicators of Progress
Term 1	Identify Midyis Band students	DP Curriculum	Achievement is tracked <i>Reported to the Board June, July, Sept, Nov Reported to the Staff Aug, Sept, Nov</i>
Term 1	Rongohia Te Hau survey <ul style="list-style-type: none"> • Staff • Students • Whanau 	DP Curriculum DP Staff Poutamu Pounamu PLD Providers COL WS Staff	Survey Results <i>Reported to Board Sept Reported to Staff Sept</i>
Term 2	Focus on External Examination Strategies ie: Study skills, tutor groups, tutorials	DP – Curriculum Classroom Teachers Academic Leaders	All Year 11 students will partake in Study Skills Sessions with UCANDO & a survey of the effectiveness completed <i>Completed Aug</i>
Term 3 and 4	Weekly meetings with DP Curriculum and the Year 11 Deans to identify students and monitor their NCEA credits	DP – Curriculum Year 11 Deans	Conversations with students and Whanau to ensure awareness of the students' progress towards gaining NCEA Level 1
Term 1 and 3	Monitoring of well-being through mentoring	Class Teachers Formteachers Deans DP DP - Staff	Year 11 Learning Conferences attendance is tracked <i>Reported to Board Sept</i>
Monthly	Tracking of achievement and those at risk identified/mentored	Students Form Teachers Class Teachers DP - Curriculum	Achievement is tracked <i>Reported to the Board June, July, Sept, Nov Reported to the Staff Aug, Sept, Nov</i>
Weekly	Attendance <ul style="list-style-type: none"> - Class teachers tell formteachers those of concern - Formteachers speak with students - Deans phone home - Consequences for non-attendance 	Class Teachers Formteachers Deans DP - Pastoral	Students with less than 90% attendance are monitored <i>Reported to the Board June, July, Sept, Nov Reported to MoE Term 1 – 4</i>

	- SLT work on reducing the barriers for non-attendance		
--	--	--	--

Summary:

Level 1 NCEA predictions and results for Maori: 2020

Band	Level 1	KHS Predicted	KHS Actual	KHS 2019
D	NA	42%	38.0%	
C	A	24%	39.4%	63.9%
B	M	24%	19.7%	35.9%
A	E	9%	2.8%	12.8%

NCEA Endorsement	KHS Maori	National Maori	Decile 4-7 Maori
A & NA	77.4%	63.7%	65.1%
M	19.7%	26.3%	25.9%
E	2.8%	10.1%	9.0%

Variance:

- Predicted to have 57% pass Level 1 NCEA but 61.9% passed. 4% more
- Level 1 with Merit endorsement was lower with 19.7% than the predicted 24%.
- Level 1 with Excellence endorsement was lower with 2.8% than the predicted 9%.
- Goal not achieved for overall Level 1 NCEA. Lower than National & Decile 4-7. Lower than 2019.
- Level 1 Literacy lower than 2019. Numeracy stable in 2020 and 2019. Higher than National & Decile 4-7.
- Goal not achieved for Level 1 Merit & Excellence endorsements. Lower than National & Decile 4-7. Both lower than 2019.

Overall Evaluation

- 11 students left school during the year to attend training courses or employment and another 11 students were in the Enhanced Learning Programme where NCEA Level 1 was always a two-year goal.
- Year 11 Maori Student attendance was 86.2% compared to overall Year 11 attendance of 88.8% - not a significant difference
- Regular tracking of students highlighted Maori and those at risk, and strategies were put in place to support them.
- Student Conferences continued with small changes. Another opportunity to inform and reinforce expectations.
- Attendance goal of 90% was encouraged and reiterated by Form Teachers, Deans & SLT. Needs to continue.
- 77% of this cohort have been retained as Year 12 students.

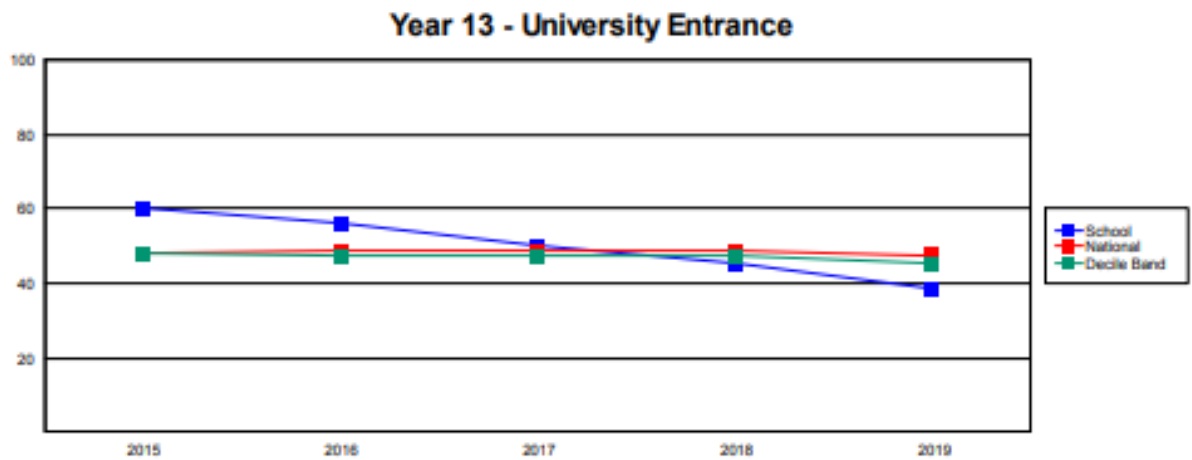
Next Steps:

- Introduction of a Maori Mentoring Dean at year 11 to track attendance, support student's wellbeing and achievement.
- 2021 sees the launch of the Pūhoro STEM (Science, Technology, Engineering and Mathematics) Academy at Karamu High School. The nationwide programme for Māori students has seen considerable success for the students participating in the programme.
- Deeper analysis of year 11 results at the faculty level to identify area(s) to address eg. Pedagogical practices, course content and design, pastoral and any barriers that maybe present for our Maori learners.

Goal 2:

Strategic Aim:	Promote a culture of Excellence Providing multiple pathways to success Valuing positive professional relationships as the core fabric of the school
Core Strategies:	<ul style="list-style-type: none">• Aim to have the highest quality, professional staff with a commitment to professional development and self review• Commit resourcing that will accelerate learning for at risk students• Focus on self –management skills and high attendance• Ensure there is flexibility in the structure and content of the curriculum to cater for our range of students• Acknowledge student successes• Foster supportive mentoring and tutoring programme
Annual Target:	- Raise Level 3 NCEA achievement to at least Decile 4-7 average.

Baseline Data



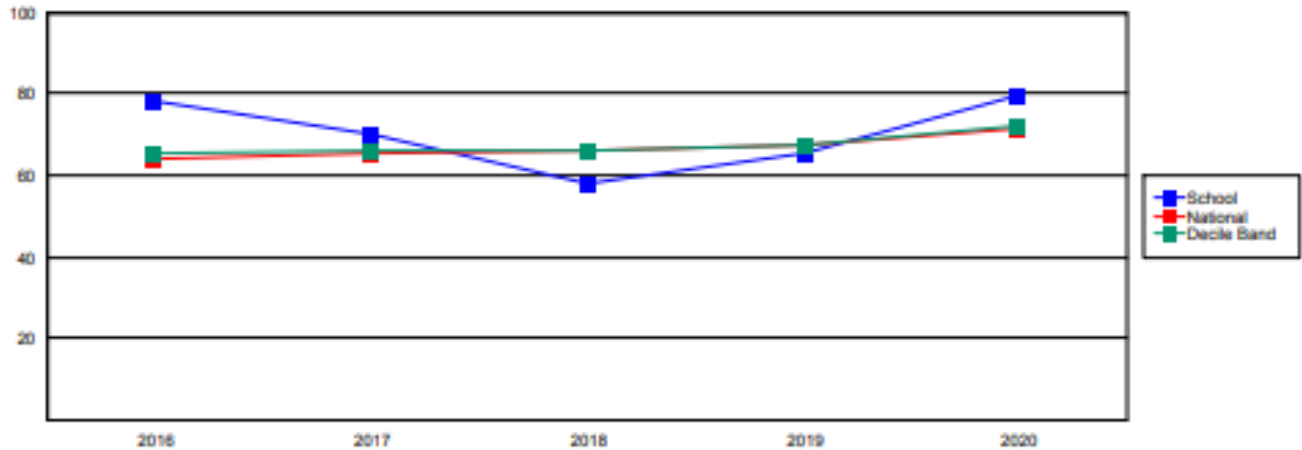
2019 Decile 4-7 Level 3 Achievement 66.2%

2019 Karamu Level 3 Achievement 63.6%

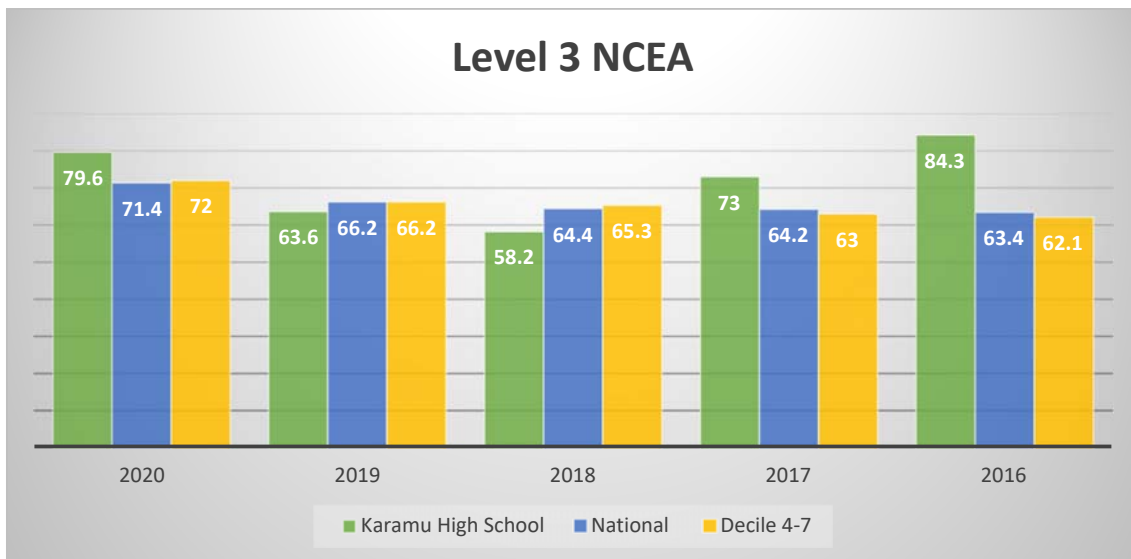
ACTION PLAN			
When	What	Who	Indicators of Progress
Before Term 1	Transition students to other educational providers ie: EIT, Workforce Development, PITO	DP Curriculum DP Pastoral	Leavers Data <i>To be investigated in 2021</i>
Ongoing	Student Attendance Plan - Deans interview students with attendance issues - In negotiation with whanau/SLT reduce barriers to low attendance ie: adjust courses etc - Letters sent to high attendance issues - Early intervention meetings for issues ie: transition out - Target Groups identified with mentors	Deans DP – Pastoral	Attendance Rates <i>Reported to the Board June, July, Sept, Nov</i>
Term 1	Cabaret - Investigate Options for alternative dates	SLT	Calendar <i>Cabaret was not held due to Covid but an alternative lunch was held end of Term 3</i>
Ongoing	Vocational Pathways highlighted at key times ie: EIT mid term entry; Speed dating Apprenticeship opportunities; EIT Open Days	Year 13 Deans DP Curriculum Careers	Leavers Surveys <i>To be investigated in 2021</i>
Term 1 Week 7	Year 13 Teachers Brainstorm Strategies/consistencies	HoFs leads Year 13 teachers	Strategies are shared <i>Friday pastoral briefings occurred</i>
Monthly	Tracking of achievement and those at risk identified/mentored	Students Class Teachers Deans DP - Curriculum	Achievement is tracked <i>Reported to the Board June, July, Sept, Nov Reported to the Staff Aug, Sept, Nov</i>
Term 1	Additional Year 13 Dean Appointed - Study Leave adjusted - Study periods monitored - Milestones tracked - Formclass of concern created	SLT	Report to DP - Pastoral (Deans Appraisal) <i>Deans Appraisals completed Dec</i>

Summary:

Year 13 - NCEA Level 3



Level 3 NCEA



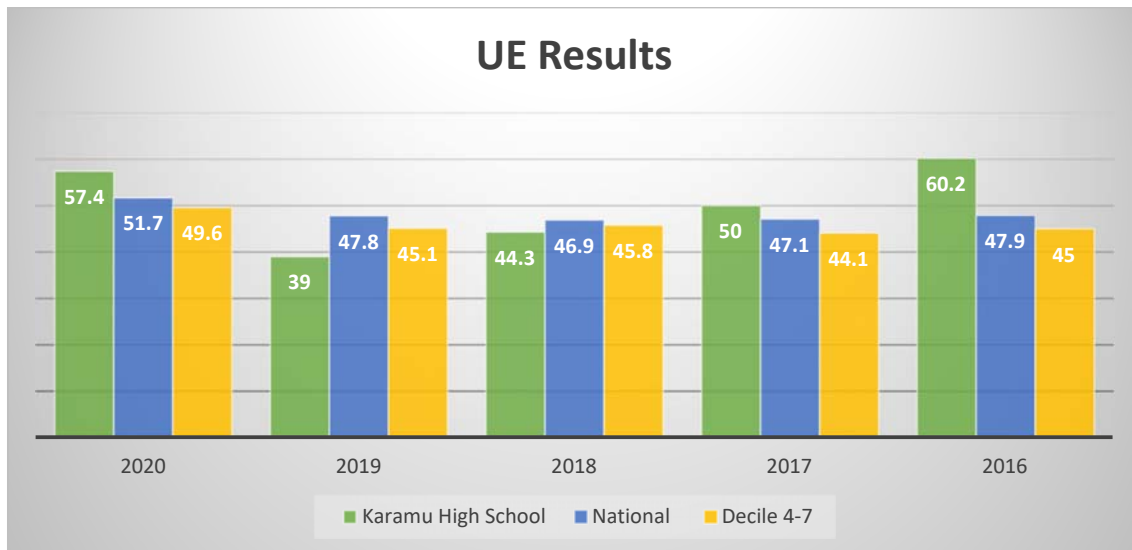
Variance:

- 2020 Level 3 result (79.6%) is 7.6% higher than the Decile 4-7 average – goal achieved

Overall Evaluation:

- 2020 Level 3 result (79.6%) is higher than the Decile 4 average (68.1%)
- 2020 Level 3 result (79.6%) is higher than the National average (71.4%)
- 2020 Level 3 result (79.6%) is the highest Level 3 rate we have had for 4 years
- 2020 UE results are also the highest we have had for 4 years and are higher than National and Decile 4-7

UE Results



- Of the 25 students that did not achieve Level 3. 16 students left during the year. Most of these went on to apprenticeships or other Level 3 or 4 courses at EIT or other tertiary or ITO providers.

Next Steps:

We will continue with the following strategies in 2021

- Two year 13 Deans
- Study only in Library
- Highly monitored Level 3 tracking by Deans and DP - Learning

Goal 3:

Strategic Aim: Promote a culture of Excellence
 Providing multiple pathways to success
 Valuing positive professional relationships as the core fabric of the school

Core Strategies:

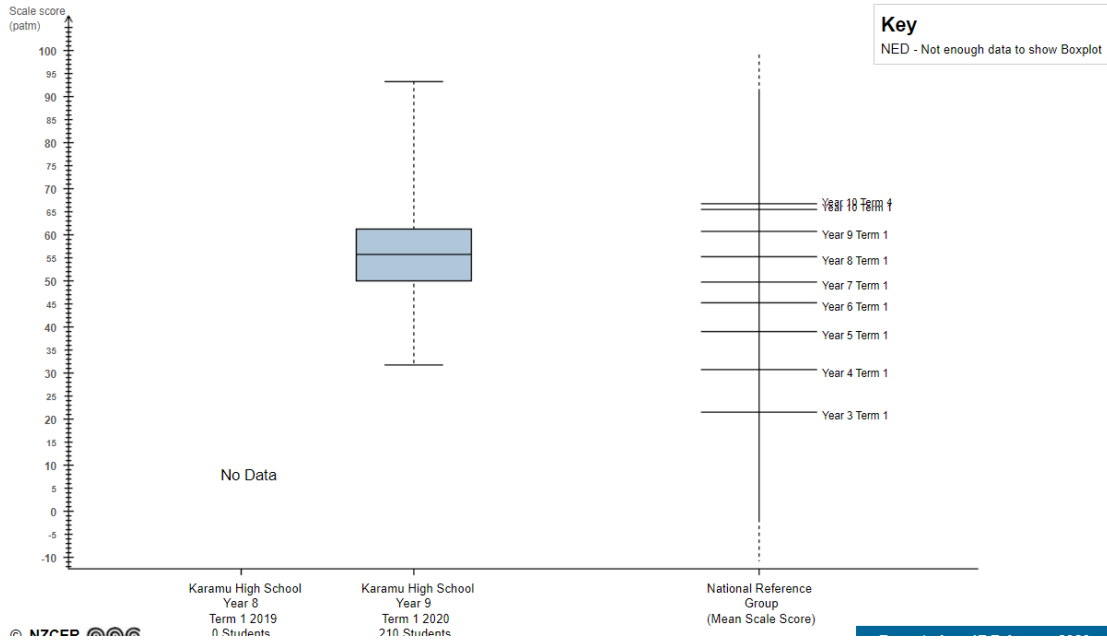
- Aim to have the highest quality, professional staff with a commitment to professional development and self review
- Commit resourcing that will accelerate learning for at risk students
- Focus on self –management skills and high attendance
- Ensure there is flexibility in the structure and content of the curriculum to cater for our range of students
- Acknowledge student successes

Annual Target: - Progress Year 9 Mathematics achievement an average Scale Score of 5.

Baseline Data

Time Point	Number of Students	Mean Scale Score(patm)	Standard Deviation Scale Score(patm)	Median(patm)	Lower Quartile(patm)	Upper Quartile(patm)	Lowest Score(patm)	Highest Score(patm)	Mean Stanine
1	0	0	0	0	0	0			0
2	210	56.3 (60.6)	9.6 (11.6)	55.7 (60.6)	50 (52.8)	61.1 (68.5)	31.7	93.2	4.3 (5.0)

Numbers in brackets provide statistics for all students in the national reference group.



Mean Scale Score = 56.3

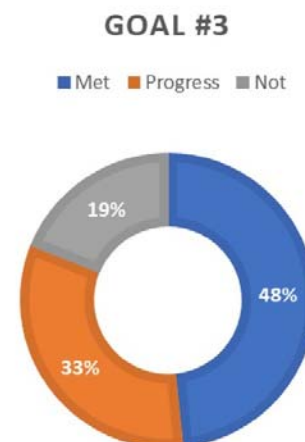
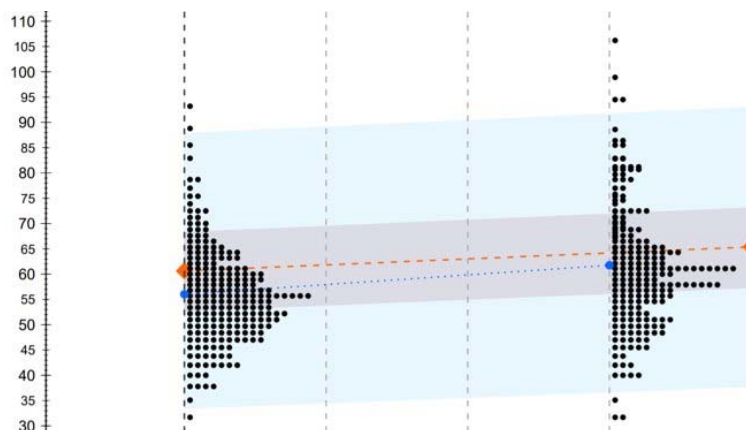
ACTION PLAN			
When	What	Who	Indicators of Progress
Term 1	Results shared from - CEM Entrance - PATs	DP – Curriculum Classroom Teachers	Teachers can identify target students <i>Data shared with teachers Feb – May</i>
Term 1	Consistency in teaching across department ie: mathematics, science, social sciences through group PD	Numeracy COL (RLO)	Cross Curricular Numeracy Task <i>PLD completed in faculty but to be further investigated in 2021</i>
Ongoing	Maths Club for Target Students	Numeracy COL (RLO) DP - Curriculum	PAT Results Term Tests <i>Group created March Report to Principal Nov</i>
Ongoing	Year 9 Interleaving Mathematics Learning Sequences	HoF Mathematics (KMA)	End of Unit Tests <i>Reported to the Staff Nov</i>
Term 1	Year 13s work with Year 9s on peer tutoring	RTL DP Curriculum	An increase in small group achievement <i>Not completed in 2021 due to Covid</i>
Ongoing	Homework Club	DP Curriculum Academic Leaders	<i>Ongoing</i>
Term 2	Build relationships with HIS and Heretaunga Data and best practice shared	Numeracy COL (RLO) Across School COL	COL Data 2020 Entrance data <i>DNC in 2020, will investigate in 2021</i>
Ongoing	Use Education Perfect for homework	Classroom teachers HoF Mathematics (KMA)	Education Perfect Usage Report <i>Reported to HoF Nov</i>
Term 2	Investigate the use of e-astle testing	HoF Mathematics (KMA) Numeracy COL (RLO)	<i>Tools to be further investigated in 2021</i>

Summary

	Test Time	2015	2016	2017	2018	2019	2020
Mean Scale Score	Term 1	58.4	57.5	58.6	57.5	55.8	56.0
	Term 4	63.3	61.8	62.7	62.4	61.8	61.8
	Diff	+4.9	+4.3	+4.1	+4.9	+6.0	+5.8
Median Scale Score	Term 1	56.8	55.7	57.9	55.7	54.6	55.7

	Term 4	61.1	60	61.6	61.1	60	61.1
	Diff	+4.3	+4.3	+3.7	+5.4	+5.4	+5.4
Mean Stanine	Term 1	4.6	4.4	4.6	4.4	4.1	4.2
	Term 4	5.4	5.2	5.3	5.3	5.1	5.3
	Diff	+0.8	+0.8	+0.7	+0.9	+1.0	+1.1

Variance



- Goal met with an average improvement in scale score of 5.5
- 81% of the Year 9 cohort either met or made progress

Evaluation

- Mathematics Faculty attributes the continual improvement over the last 2 years from the interweave teaching and learning programme

Next Steps:

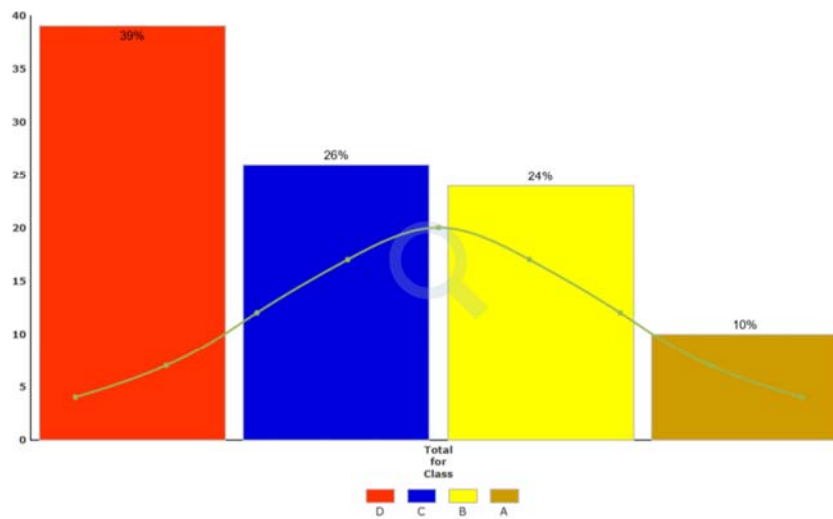
- This pedagogical approach will be continued and has been rolled out at Year 10 and in some courses at Year 11 as well.
- Approaches will be made through the Kahui Ako to share the success for Year 6-8 as well.

Goal 4:

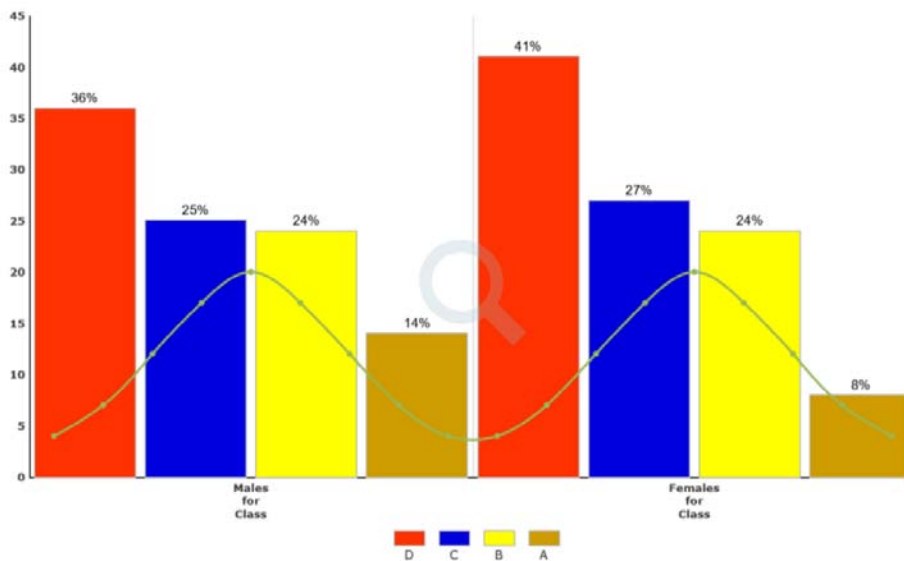
Strategic Aim:	Promote a culture of Excellence Providing multiple pathways to success Valuing positive professional relationships as the core fabric of the school
Core Strategies:	<ul style="list-style-type: none">• Aim to have the highest quality, professional staff with a commitment to professional development and self review• Commit resourcing that will accelerate learning for at risk students• Focus on self –management skills and high attendance• Ensure there is flexibility in the structure and content of the curriculum to cater for our range of students• Acknowledge student successes
Annual Target:	- Meet or exceed individual students 2020 Midyis Literacy Band Prediction for the Year 9 Writing Assessments (against a Level 4 Writing Matrix).

Baseline Data

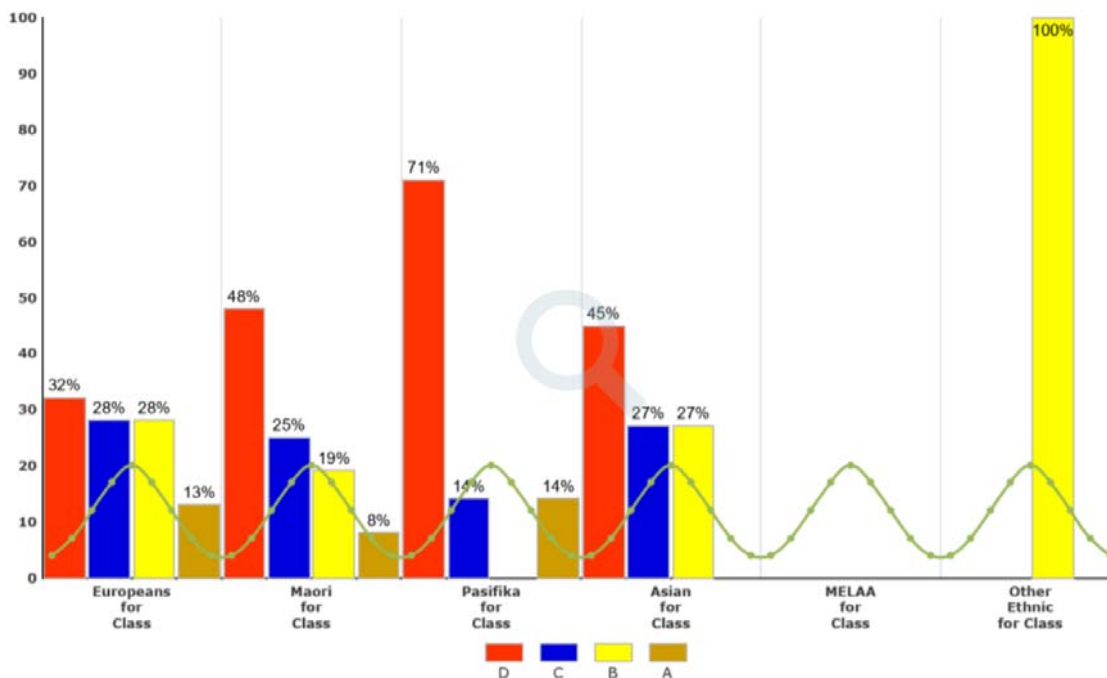
Literacy - Percent in each Ability Band in Year 9



Literacy - Percent in each Ability Band in Year 9 by gender



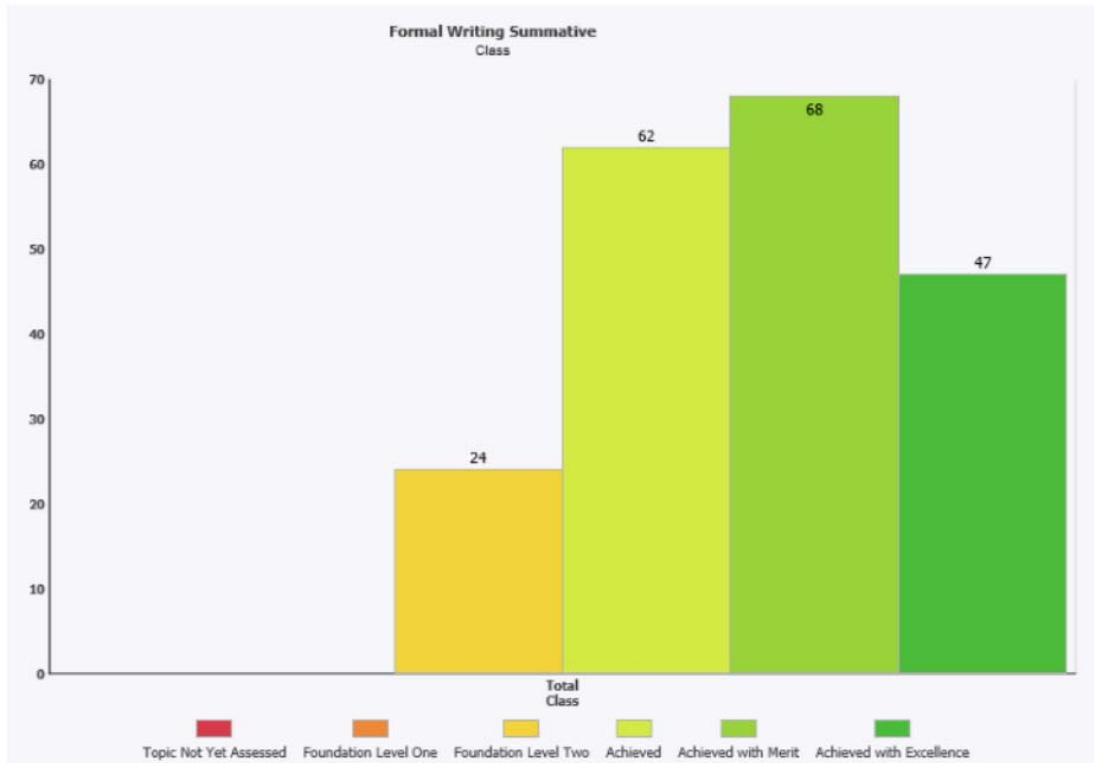
Literacy - Percent in each Ability Band in Year 9 by ethnicity



ACTION PLAN			
When	What	Who	Indicators of Progress
Early Term 1	Results from Year 9 students shared & uploaded to KAMAR - CEM Entrance - Midyis - PATs - Language Skills Test - Waka Hoe Diagnostic paragraph.	DP – Curriculum Classroom Teachers	Teachers can identify and target students early in 2020 to best meet the needs of the learners. <i>Data shared with teachers Feb – May</i>
Ongoing	Professional Development provided:	Literacy Group HoF English & Languages (CLC)	Continual monitoring against the Midyis data – ie: Did they

	<ul style="list-style-type: none"> - “Assessment for Learning” Professional Development (RPO & KIC) - Proof-reading - What is a paragraph? - Stages of writing? - Consistency across all courses of PEEL structure 	HoF Social Science (HGL) DP Curriculum Junior English Teachers: RPO, TOW, EMW, GRD, CWO, KIC, KAB, BRW	meet / exceed the prediction in this assessment? Why, Why not? If not, what actions need to be taken to remedy this? <i>Staff PLD July Teaching and Learning Programme Aug - Oct</i>
Term 1, 3 & 4	Formal Writing (Term 1 & 4) Creative Writing (Term 3) assessments	HoF English & Languages (CLC)	Student Achievement <i>Findings presented to Staff Meeting Nov</i>

Summary



Class	Formal Writing Diagnostic Average	MidYIS Lit Band Average	Formal Writing Summative Average	Karamu Added Value Change Average	Change Against MidYis
██████	1.48	2.0	2.23	0.8	0.27
██████	2.37	1.82	2.76	0.27	0.92
██████	2.2	2.4	2.76	0.61	0.48
██████	2.72	1.77	3.12	0.4	1.4
██████	2.21	2.29	2.70	0.52	0.39
██████	2.96	3.18	3.21	0.42	0.04
██████	2.74	1.78	2.68	0.41	0.96
██████	2.16	1.79	2.0	-0.16	0.21
Average change				0.41	0.58

Variance

- Goal met with an average added value of 0.41

Overall Evaluation

- Greater gains were made with mixed ability classes
- Writing needs to be embedded into everyday lessons

Next Steps:

- Work with Across School Kahui Ako teacher on writing programme for Year 6-8
- Continue work into Year 10 programme (common assessment for writing)
- Publish student work
- Work with SENCO and teacher aide for those that need assistance
- Need to look at ways of extending the extension class

Kiwisport

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

In 2020, the school received total Kiwisport funding of \$22,264.24 (excluding GST). The funding was spent on sports uniform, equipment and part funded a sports co-ordinator.

In 2020 we maintained a high level of participation regardless of Covid.

For the 2020 year, standouts were seen in Kia o Rahi, badminton and volleyball.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KARAMU HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



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