

KIMBOLTON SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 2379

Principal: Linda Campbell (Retired December 2020)

School Address: 4 Henderson Street RD 54 Kimbolton

School Postal Address: PO Box 3 Kimbolton 4744

School Phone: 06 328 5880

School Email: principal@kimbolton.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Stewart Morton	Chair Person	Elected	2022
Linda Campbell	Principal	ex Officio	2020
Bruce Jensen	Parent Rep	Elected	2022
Dave Holdaway	Parent Rep	Elected	2022
Deborah Will	Parent Rep	Elected	2022
Naomi Clifton	Parent Rep	Elected	2022
Kirsty Early	Staff Rep	Elected	2022

Accountant / Service Provider: Naylor Lawrence & Associates

KIMBOLTON SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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	Financial Statements
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<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
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Kimbolton 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.

Stewart John Kempson MBE FCA

Full Name of Board Chairperson

Stewart

Signature of Board Chairperson

29/6/21

Date:

Greg Scott Codyre

Full Name of Principal

Greg

Signature of Principal

29-06-2021

Date:

Kimbolton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	737,699	668,595	762,752
Locally Raised Funds	3	23,186	26,620	37,103
Interest income		857	1,000	926
		<hr/> 761,742	<hr/> 696,215	<hr/> 800,782
Expenses				
Locally Raised Funds	3	7,326	6,445	9,443
Learning Resources	4	474,427	456,531	555,674
Administration	5	60,190	66,370	49,932
Finance		1,511	-	5,079
Property	6	149,666	134,360	124,058
Depreciation	7	47,035	35,000	49,078
Loss on Disposal of Property, Plant and Equipment		-	-	2,039
Transport		31,770	22,480	30,436
		<hr/> 771,925	<hr/> 721,186	<hr/> 825,739
Net Surplus / (Deficit) for the year		(10,183)	(24,971)	(24,957)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> (10,183) <hr/>	<hr/> (24,971) <hr/>	<hr/> (24,957) <hr/>

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



Kimbolton 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		327,881	461,521	349,595
Total comprehensive revenue and expense for the year		(10,183)	(24,971)	(24,957)
Equity at 31 December	20	317,698	436,550	327,881
Retained Earnings		317,698	436,550	327,881
Equity at 31 December		317,698	436,550	327,881

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.



Kimbolton School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	194,572	110,050	104,801
Accounts Receivable	9	20,691	-	24,756
Inventories	10	798	1,000	864
Funds owed for capital works projects	11	-	-	941
		216,061	111,050	131,362
Current Liabilities				
GST Payable		24,443	10,000	10,628
Accounts Payable	12	52,254	40,000	53,449
Provision for Cyclical Maintenance	13	55,163	50,000	46,100
Finance Lease Liability	14	14,403	10,000	16,842
Funds held for Capital Works Projects	15	45,247	-	-
		191,509	110,000	127,019
Working Capital Surplus/(Deficit)		24,552	1,050	4,343
Non-current Assets				
Property, Plant and Equipment	11	303,541	435,500	340,829
		303,541	435,500	340,829
Non-current Liabilities				
Provision for Cyclical Maintenance	13	4,000	-	-
Finance Lease Liability	14	6,396	-	17,291
		10,396	-	17,291
Net Assets		317,697	436,550	327,881
Equity	20	317,698	436,550	327,881

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



Kimbolton School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		292,081	237,005	210,843
Locally Raised Funds		15,678	26,620	37,103
Goods and Services Tax (net)		13,815	(6,628)	(1,027)
Payments to Employees		(55,346)	(97,888)	(101,770)
Payments to Suppliers		(197,968)	(145,002)	(129,482)
Interest Paid		(1,511)	-	(5,079)
Interest Received		857	1,000	926
Net cash from/(to) Operating Activities		67,606	15,107	11,514
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(6,698)	(6,970)	(9,681)
Net cash from/(to) Investing Activities		(6,698)	(6,970)	(9,681)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,243
Finance Lease Payments		(16,384)	(7,586)	(16,528)
Funds Administered on Behalf of Third Parties		-	-	7
Funds Held for Capital Works Projects		45,247	741	941
Net cash from/(to) Financing Activities		28,863	(6,845)	(12,337)
Net increase/(decrease) in cash and cash equivalents		89,771	1,292	(10,504)
Cash and cash equivalents at the beginning of the year	8	104,801	104,801	115,305
Cash and cash equivalents at the end of the year	8	194,572	106,093	104,801

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.



Kimbolton School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Kimbolton 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 13.

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 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

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

j) Investments

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

k) Property, Plant and Equipment

Land and buildings owned by the 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	20-40 years
Furniture and equipment	4-15 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



l) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

m) 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.

n) 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.

o) Revenue Received in Advance

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

p) Shared Funds

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

q) 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).

r) 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.



s) 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.

t) Budget Figures

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

u) 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	162,473	103,786	134,438
Teachers' Salaries Grants	356,639	336,590	414,076
Use of Land and Buildings Grants	96,485	95,000	92,153
Relieving Teachers Funds	-	15,878	11,017
Special Education	-	16,825	15,203
Sundry Grants	-	10,000	6,778
Mini Bus Income	87,423	90,516	89,088
Other MoE Grants	34,679	-	-
	<u>737,699</u>	<u>668,595</u>	<u>762,752</u>

The school has opted in to the donations scheme for this year. Total amount received was \$9,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$20,683 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	10,718	15,700	17,295
Bequests & Grants	-	-	2,000
Other Revenue	9,499	10,920	9,654
Trading	1,814	-	1,553
Fundraising	52	-	-
Activities	1,101	-	6,601
	<u>23,186</u>	<u>26,620</u>	<u>37,103</u>
Expenses			
Activities	1,442	-	3,046
Trading	1,082	-	1,747
Other Locally Raised Funds Expenditure	4,802	6,445	4,650
	<u>7,326</u>	<u>6,445</u>	<u>9,443</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>15,860</u>	<u>20,175</u>	<u>27,661</u>



4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	9,662	10,550	14,102
Equipment Repairs	1,290	-	385
Information and Communication Technology	1,470	6,100	855
Extra-Curricular Activities	2,466	2,480	8,403
Staff Development	978	4,300	7,927
Employee Benefits - Salaries	458,561	433,101	524,001
	<u>474,427</u>	<u>456,531</u>	<u>555,674</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Accountancy Fees	3,041	2,850	2,930
Advertising	63	-	50
Audit Fee	4,600	4,300	4,465
Bank Fees and Charges	118	160	137
Board of Trustees Expenses	4,597	350	-
Board of Trustees Fees	3,940	2,800	3,325
Computer Lease	-	-	222
Consultancy and Contract Services	1,245	-	6,347
General Expenses	2,671	800	916
Gifts	2,043	-	1,360
Insurance Premiums	3,333	5,370	2,232
Medical Supplies	73	100	179
Memberships	6,930	-	3,446
Photocopier Lease	2,822	6,220	1,213
Postage	126	100	217
Staffroom Expenses	859	900	1,225
Stationery	826	200	317
Telephone & Fax	1,675	2,000	1,773
Employee Benefits - Salaries	21,229	40,220	19,576
	<u>60,190</u>	<u>66,370</u>	<u>49,932</u>



6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cleaning Consumables	-	1,150	811
Electricity	5,509	7,000	6,071
Equipment Maintenance	1,418	500	1,598
Grounds	2,051	1,975	3,568
Minor Maintenance	1,514	3,000	4,769
Rubbish Disposal	558	-	595
Cyclical Maintenance	13,063	-	(5,400)
Swimming Pool Expenses	4,945	1,000	344
Rates	2,868	4,235	4,152
Use of Land and Buildings	96,485	95,000	92,153
Employee Benefits - Salaries	21,255	20,500	15,397
	<u>149,666</u>	<u>134,360</u>	<u>124,058</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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	11,109	10,000	11,090
Library Resources	2,470	-	2,707
Classroom Furniture & Fittings	8,078	5,000	8,767
Office Furniture & Fittings	388	-	231
Other Equipment	5,550	5,000	8,508
Leased Assets	19,440	15,000	17,775
	<u>47,035</u>	<u>35,000</u>	<u>49,078</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	60	-	60
Bank Current Account	47,329	20,050	31,709
Bank Call Account	147,183	90,000	73,032
Cash and cash equivalents for Statement of Cash Flows	<u>194,572</u>	<u>110,050</u>	<u>104,801</u>

Of the \$194,572 Cash and Cash Equivalents, \$45,247 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	38	-	-
Teacher Salaries Grant Receivable	20,653	-	24,756
	<u>20,691</u>	<u>-</u>	<u>24,756</u>
Receivables from Exchange Transactions	38	-	-
Receivables from Non-Exchange Transactions	20,653	-	24,756
	<u>20,691</u>	<u>-</u>	<u>24,756</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	798	1,000	864
	<u>798</u>	<u>1,000</u>	<u>864</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings	238,214	2,272	-	-	(11,109)	229,377
Library Resources	19,666	159	-	-	(2,470)	17,355
Classroom Furniture & Fittings	25,469	1,721	-	-	(8,078)	19,112
Office Furniture & Fittings	3,577	2,051	-	-	(388)	5,240
Other Equipment	16,040	495	-	-	(5,550)	10,985
Motor Vehicles	9,720	-	-	-	(5,831)	3,889
Leased Assets	28,143	3,050	-	-	(13,611)	17,582
Balance at 31 December 2020	<u>340,829</u>	<u>9,748</u>	<u>-</u>	<u>-</u>	<u>(47,037)</u>	<u>303,540</u>

The net carrying value of equipment held under a finance lease is \$17,583 (2019: \$28,143)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	372,155	(142,779)	229,376
Library Resources	55,134	(37,779)	17,355
Classroom Furniture & Fittings	85,170	(66,057)	19,112
Office Furniture & Fittings	15,459	(10,219)	5,240
Other Equipment	98,882	(87,897)	10,984
Motor Vehicles	29,157	(25,268)	3,889
Leased Assets	68,487	(50,902)	17,585
Balance at 31 December 2020	<u>724,443</u>	<u>(420,902)</u>	<u>303,541</u>



2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	249,304	-	-	-	(11,090)	238,214
Library Resources	21,591	782	-	-	(2,707)	19,666
Classroom Furniture & Fittings	34,236	-	-	-	(8,767)	25,469
Office Furniture & Fittings	205	3,603	-	-	(231)	3,577
Other Equipment	19,039	5,508	-	-	(8,508)	16,040
Motor Vehicles	15,550	-	-	-	(5,831)	9,720
Leased Assets	31,641	10,485	(2,039)	-	(11,944)	28,143
Balance at 31 December 2019	371,566	20,378	(2,039)	-	(49,078)	340,829

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	369,884	(131,670)	238,214
Library Resources	54,975	(35,309)	19,666
Classroom Furniture & Fittings	83,449	(57,980)	25,469
Office Furniture & Fittings	13,408	(9,831)	3,577
Other Equipment	98,387	(82,347)	16,040
Leased Assets	65,437	(37,294)	28,143
Motor Vehicles	29,156	(19,436)	9,720
Balance at 31 December 2019	714,695	(373,867)	340,829

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	4,596	-	2,447
Accruals	8,071	5,000	7,311
Banking Staffing Overuse	18,934	-	18,934
Employee Entitlements - Salaries	20,653	35,000	24,756
	52,254	40,000	53,449
Payables for Exchange Transactions	50,710	40,000	53,449
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	1,544	-	-
	52,254	40,000	53,449

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	46,100	46,100	51,500
Increase/ (decrease) to the Provision During the Year	13,063	3,900	(5,400)
Provision at the End of the Year	59,163	50,000	46,100
Cyclical Maintenance - Current	55,163	50,000	46,100
Cyclical Maintenance - Term	4,000	-	-
	59,163	50,000	46,100

14. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	14,917	16,000	18,304
Later than One Year and no Later than Five Years	6,653	8,000	17,718
	21,570	24,000	36,022

15. 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 \$
Carpet Replacement	<i>Completed</i>	(941)	-	-	941	-
Main Block Remodel	<i>in progress</i>	-	22,567	19,220	-	3,347
Swimming Pool Liner	<i>in progress</i>	-	45,000	3,100	-	41,900
Totals		(941)	67,567	22,320	941	45,247

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

45,247

-

45,247

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Carpet Replacement	<i>Completed</i>	-	8,074	9,015	-	(941)
Totals		-	8,074	9,015	-	(941)



16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, and the Principal.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,940	3,325
Full-time equivalent members	0.08	0.12
<i>Leadership Team</i>		
Remuneration	115,437	113,471
Full-time equivalent members	1	1
Total key management personnel remuneration	119,377	116,796
Total full-time equivalent personnel	1.08	1.12

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.

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	110-120	110-120
Benefits and Other Emoluments	2-3	2-3



18. 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: As noted below).

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.

19. Commitments

(a) Capital Commitments

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

(a) \$225,670 contract with the Ministry of Education to have the Main Block Remodeled. This project is fully funded by the Ministry and \$22,567 has been received of which \$19,220 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$53,504 contract for Swimming Pool Liner install to be completed in 2021. This will be partially funded by the Ministry of Education for \$50,000, with the board of trustees funding \$3,504. \$45,000 has been received of which \$3,100 has been spent on the project to date.

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

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

(a) operating lease of a laptop and maintenance and service payments for Ricoh photocopier;

	2020 Actual \$	2019 Actual \$
No later than One Year	2,511	2,511
Later than One Year and No Later than Five Years	4,594	7,106
	<u>7,106</u>	<u>9,617</u>



20. 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.

21. 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	194,572	110,050	104,801
Receivables	20,691	-	24,756
Total Financial assets measured at amortised cost	<u>215,263</u>	<u>110,050</u>	<u>129,557</u>

Financial liabilities measured at amortised cost

Payables	50,710	40,000	53,449
Finance Leases	20,799	10,000	34,133
Total Financial Liabilities Measured at Amortised Cost	<u>71,509</u>	<u>50,000</u>	<u>87,582</u>

22. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Kimbolton School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Central (NI), 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 19, 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 29 June 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 23 to 29, 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.



Glenn Fan-Robertson
BDO Central (NI)
On behalf of the Auditor-General
Palmerston North, New Zealand

Analysis of Variance Reporting



READING

School Name:	Kimbolton	School Number:	2379
Strategic Aim:	To encourage children to strive for excellence across all areas of the curriculum with emphasis on Literacy.		
Annual Aim:	All students not achieving at or above their curriculum level for reading will have achieved accelerated progress over the year.		
Target:	To raise the achievement of all students with emphasis on the students who were achieving below or well below expectation at the end 2018. The focus group will have made at least one year's progress and be working at expectation. Students new to the school at the start of the year will be added to the group as necessary.		
Baseline Data:	Analysis of school wide reading data in December 2019 indicated that 84.8% of students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements. Ten students (15.2%) were identified as performing either below or well below expectation. Six of the students considered below are male and four are female. Some students decode well above expectation for their chronological age but fall short with retell and comprehension and this is an area that teachers will continue to focus on in 2020. Learning The Code has made a big difference for some students as has working with the RTLit. Others still find decoding a challenge and therefore fluency. Teachers are aware that students read some genre/texts more easily than others just as they would expect of adults. This is a reminder of the importance of student engagement and the relevance of texts and interests of students.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading lessons were taken almost every day throughout the year. Deliberate acts of teaching were a focus for teachers. "The Code" was used by teachers in Year 0-5 classes as well as being introduced to older students working below curriculum expectation. Students were taught by classroom teachers in groups and as individuals. A variety of independent activities were offered as part of the reading programme. Students had home reading most days although there was less pressure for the younger students (The Code) to have a home reader each day.</p> <p>Staff continued to use strategies (The Code) taught by the RTlit and the RTlit worked with a student and their teachers this year.</p> <p>A large number of decodable texts and resources have been purchased and used throughout the school.</p>	<p>Analysis of writing data for children who had completed more than one year at school by December 2020 indicated that 80.9% of students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements. Nine students (19.1%) were identified as performing either below or well below expectation. Seven of the students considered below are male and one is female. Some students decode well above expectation for their chronological age but fall short with retell and comprehension and this is an area that teachers will continue to focus on in 2021. Learning The Code has made a big difference for some students as has working with the RTlit. Teachers are aware that students read some genre/texts more easily than others just as they would expect of adults. This is a reminder of the importance of student engagement and the relevance of texts and interests of students. While all students made progress they did not all progress as we had hoped.</p>	<p>Teachers focused on strategies and reading activities to engage students. The Code and decodable texts teach letter sounds, blends and digraphs which enables students to decode more easily. Senior class teachers used the Code with some readers.</p> <p>Teachers discussed texts with students in more depth and found activities to help students talk about what they were reading. The teacher aide who processes resources made sure teachers knew what was newly available. She also used student's voice when ordering books for our library.</p> <p>A group of children have learning and /or behaviour challenges. The RTlit supported three students this year. Older children considered below their curriculum levels are those who have had learning challenges throughout their schooling and have received support over a period of time.</p> <p>It is unrealistic to expect all students below or well below to make accelerate progress.</p>	<p>We will continue to develop our knowledge of The Code, and it will be used both in the junior school, and the senior school for those who need it in 2021.</p> <p>We will continue to refer children to the RTlit if they are displaying dyslexic behaviours or other reading challenges.</p> <p>We will continue to work with the Resource Teacher of Learning and Behaviours.</p> <p>There will be teacher aides available to help in classes with the highest need.</p> <p>Teachers will continue to modify their programmes in 2021 to best suit the needs of students.</p>
Planning for next year:			
<p>Teachers and teacher aides will continue to work with groups and individuals using The Code. Teachers will continue to introduce a variety of independent activities, and reflect on their teaching. Teachers will analyse gaps in student learning and work to fill the gaps. The junior class teachers will teach "The Code" and use decodable texts with children. Further resources will be purchased as required and as per the budget.</p>			

Analysis of Variance Reporting



MATHS 2020

School Name:	Kimbolton	School Number:	2379
Strategic Aim:	To encourage children to strive for excellence across all areas of the curriculum with emphasis Numeracy.		
Annual Aim:	All students not achieving at or above Curriculum Level for mathematics will have achieved accelerated progress over the year.		
Target:	To raise the achievement of all students with emphasis on the students who were achieving below or well below expectation at the end 2019. The focus group will have made at least one year's progress and be working at or toward expectation. Students new to the school at the start of the year will be added to the group as necessary.		
Baseline Data:	<p>Analysis of school wide numeracy data in December 2019 indicated that 74.2% of students were performing at or above their curriculum level as assessed using OTJs. Seventeen students (25.8%), eight males and nine females, were considered to be performing below their curriculum level. Students achieving and progressing below their curriculum level were found to have gaps in basic facts, strategy and knowledge. Teachers continue to teach strategies in more depth, to encourage mathematical discussion and to focus on strategies for solving mathematical problems. Teachers have endeavoured to ensure all strands are covered.</p> <p>Numicon has given some students more confidence and understanding in the junior classes. The Year 6-8 Maths Enrichment groups has extended keen mathematicians.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Teachers continued to encourage the development of mathematical language to help students describe their mathematical thinking. Lessons were planned and taken most days. Children in all classes were given mathematical problems to solve and were encouraged to discuss what they were doing. Computer based activities were included. Use of digital technologies to learn basic facts and support learning. Teachers continue to focus on the learning of basic facts for all students. Enrichment groups to extend capable Year 6-8 students started in term one and continued until the end of term 4. Teachers continue to trial new resources while using those that have been proven. Numicon was used from Year 0-5.</p>	<p>Analysis of Maths data for children who had completed more than one year at school by December 2020 indicated that 78.7% of students were performing at or above their curriculum level as assessed using OTJs. Ten students, (21.2%) five males and five females, were considered to be performing below their curriculum level. Students achieving and progressing below their curriculum level were found to have gaps in basic facts, strategy and knowledge. Teachers continue to teach strategies in more depth, to encourage mathematical discussion and to focus on strategies for solving mathematical problems. Teachers have endeavoured to ensure all strands are covered. There was an increase in the number of students considered at or above and a drop in numbers considered below expectation. The Numicon programme was used in the Year 0-5 classes and teachers undertook professional development for this resource. A part time teacher became a part time Numicon consultant which benefitted both children and other staff. Numicon has given some students more confidence and understanding. All children have progressed but a small group only made small steps.</p>	<p>Numicon has given younger students a better understanding and increased the confidence of some students.</p> <p>We have a number of children with additional learning needs and they are included in our data. The colour of the Numicon resources seems to help these children.</p> <p>Teachers are clear on the strategies being taught. Teachers modelling how to describe strategies used. Flexible groupings are used not just ability groupings. Practical activities and more use of equipment. Expectations of basic facts and place value knowledge. Improved teacher confidence in teaching and making OTJs. Maths Enrichment groups.</p>	<p>Continue to develop the use of Numicon to develop mathematical understanding. Up skilling of new teachers and teacher aides in the use of Numicon.</p> <p>More focus on learning the basic facts to enable students to progress through the stages more easily.</p> <p>More practical work within the strands</p> <p>Identifying gaps in knowledge of students who find the strategies taught confusing will be beneficial.</p> <p>Teachers will identify which strategies are best for individuals.</p> <p>Greater use of flexible groupings.</p> <p>Continue to develop mathematical language to assist students to describe mathematical thinking.</p> <p>Continue to run the enrichment maths groups for Year 6-8 students.</p>
Planning for next year:			
<p>Teachers will continue to use and model mathematical language and thinking. Enrichment groups will continue. More use of Numicon to assist students with learning basic facts. Up skill new staff in the use of Numicon.</p>			

Analysis of Variance Reporting



WRITING 2020

School Name:	Kimbolton	School Number:	2379
Strategic Aim:	To encourage children to strive for excellence across all areas of the curriculum with emphasis on Literacy.		
Annual Aim:	All students not achieving at or above their curriculum level for writing will have achieved accelerated progress over the year.		
Target:	To raise the achievement of all students with emphasis on the students who were achieving below or well below expectation at the end 2019. The focus group will have made at least one year's progress and be working at expectation. Students new to the school at the start of the year will be added to the group as necessary.		
Baseline Data:	Analysis of school wide writing data in December 2019 indicated that 80.3% of students were performing at or above standard as assessed using AsTTle and OTJs. Thirteen students (19.7%) were considered to be performing either below or well below their curriculum level. Five of the students considered below or well below are male and the remaining eight are female. Teachers recognise that the genre used and context given impact on the success of writing for some students. Some are reluctant, but capable, some are slow to start writing tasks and some find the physical act of writing, either by hand or typing, a challenge. Several lack the vocabulary to add detail and interest to their writing. The Code has made a positive difference to some students and their ability to sound out words but spelling continued to hinder the progress of some students below and well below their curriculum level. Development of oral language continues to be seen as important in the development of their writing along with knowledge of spelling rules and how to structure writing.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Classroom teachers planned and taught their class as a whole, in groups and as individuals both for genre and writing process. Deliberate acts of teaching were used. Spelling was planned and spelling rules taught and practised. Teachers modelled and shared examples of good writing. Students shared their writing in class, in newsletters and at assemblies. Where possible teachers endeavoured to provide meaningful, authentic reasons for writing. Writing lessons were taken almost every day. Teachers moderated student writing samples during the year. Teachers reflected on their teaching and ways to motivate and assist students for who writing is a challenge. Teachers in the YO-5 classes included a focus on the Code, children's planning, spelling and adding detail to their writing.</p>	<p>Analysis of writing data for children who had completed more than one year at school by December 2020 indicated that 70.2% of students were performing at or above standard as assessed using AsTTle and OTJs. 14 students (29.8%) were considered to be performing either below or well below their curriculum level. Nine of the students considered below or well below are male and the remaining five are female. Teachers recognise that the genre used and context given impact on the success of writing for some students. Some are reluctant, but capable, some are slow to start writing tasks and some find the physical act of writing, either by hand or typing, a challenge. Several lack the vocabulary to add detail and interest to their writing. The Code has made a positive difference to some students and their ability to sound out words but spelling continued to hinder the progress of some students below and well below their curriculum level. Development of oral language continues to be seen as important in the development of their writing along with knowledge of spelling rules and how to structure writing.</p>	<p>There are a number of reluctant writers who find it challenging to get started. Some students are reluctant to write a lot and do not have the vocabulary or spelling knowledge to quickly improve their writing. Others write a lot but use no punctuation.</p> <p>There are a number of students who have learning challenges and they are supported by teacher aides in their writing.</p> <p>Some students are still challenged with transferring what they learn in the Code to their everyday writing. Some students do not include many deeper features in their writing.</p> <p>Year 7 and 8 students received one to one support from the classroom teacher and accepted advice given for next steps.</p>	<p>Writing remains a challenge for some students. Some find the physical act of writing difficult and are very slow to start. Some also find typing their work directly on computer a challenge as they have poor typing skills or experience technological issues and therefore work very slowly. We will continue to teach handwriting and provide opportunities for students to practise their typing.</p> <p>Lack of experiences, oral language and a lack of spelling vocabulary impacts on the learning and progress of some students and this is an area for development.</p> <p>Many need to work on the structure of their writing and the addition of detail and language features such as adjectives, adverbs and similes.</p> <p>We will continue to teach the Code and build on students' knowledge.</p>
Planning for next year:			
<p>Teachers will continue to plan lessons for class groups, for smaller groups and for individuals. The Year 0-5 teachers will continue to teach The Code in their classrooms. A teacher aide will work to support students in each class. Teachers will aim to run their writing programme every day. Teachers will work on teaching students structure and to develop vocabulary. Teachers will continue to use and develop their use of The Code- a Systematic Approach to teaching Spelling.</p>			

KIWISPORT FUNDING 2020

In 2020 Kimbolton School received \$787.59 inc GST in our Operational Funding Grant. This was used toward new sports equipment to enable our students to learn and develop their skills.