

CASHMERE AVENUE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



**Cashmere
Avenue School**

Marae Roa o Khandallah

Principal:	Kate Christie
Ministry Number:	2821
School Address:	110 Cashmere Avenue, Khandallah, Wellington 6035
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Accounting Provider:	Accounting for Schools Limited

CASHMERE AVENUE SCHOOL

Annual Report - For the year ended 31 December 2020

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CASHMERE AVENUE 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 MILLER

Full Name of Board Chairperson

Kate Christie

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

21-5-21

Date:

21-5-21

Date:

CASHMERE AVENUE 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	2,809,670	2,795,774	2,930,470
Locally Raised Funds	3	197,586	238,631	304,639
Interest Earned		1,519	2,000	511
		<u>3,008,775</u>	<u>3,036,405</u>	<u>3,235,620</u>
Expenses				
Locally Raised Funds	3	79,785	105,080	99,893
Learning Resources	4	1,899,108	1,936,464	1,960,627
Administration	5	230,441	220,742	214,245
Finance		1,732	-	1,196
Property	6	798,992	846,461	913,209
Depreciation	7	83,736	79,650	78,299
Loss on Disposal of Property, Plant and Equipment		-	-	8,665
		<u>3,093,794</u>	<u>3,188,397</u>	<u>3,276,134</u>
Net Surplus / (Deficit) for the year		(85,019)	(151,992)	(40,514)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(85,019)</u>	<u>(151,992)</u>	<u>(40,514)</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.

CASHMERE AVENUE SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2020

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Balance at 1 January	682,490	682,490	723,004
Total comprehensive revenue and expense for the year	(85,019)	(151,992)	(40,514)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	4,046	-	-
Equity at 31 December	601,517	530,498	682,490
Retained Earnings	601,517	530,498	682,490
Equity at 31 December	601,517	530,498	682,490

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.

CASHMERE AVENUE 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	61,078	51,940	288,977
Accounts Receivable	9	127,163	131,000	129,684
GST Receivable		10,294	9,499	9,691
Prepayments		16,925	10,000	-
Inventories	10	2,460	2,460	2,460
Investments	11	160,605	150,000	-
Funds held for Capital Works Projects	16	8,472	-	-
		386,997	354,899	430,811
Current Liabilities				
Accounts Payable	13	160,208	144,500	143,834
Revenue Received in Advance		4,000	-	-
Provision for Cyclical Maintenance	14	31,163	21,250	21,250
Finance Lease Liability - Current Portion	15	9,395	8,500	7,292
		204,766	174,250	172,375
Working Capital Surplus/(Deficit)		182,231	180,649	258,436
Non-current Assets				
Property, Plant and Equipment	12	481,565	442,000	516,485
		481,565	442,000	516,485
Non-current Liabilities				
Provision for Cyclical Maintenance	14	52,548	83,151	84,651
Finance Lease Liability	15	9,731	9,000	7,779
		62,279	92,151	92,430
Net Assets		601,517	530,498	682,490
Equity		601,517	530,498	682,490

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

CASHMERE AVENUE 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		562,050	530,774	643,302
Locally Raised Funds		212,509	247,052	357,179
Goods and Services Tax (net)		(609)	190	(1,853)
Payments to Employees		(428,720)	(402,841)	(372,178)
Payments to Suppliers		(366,696)	(461,477)	(539,839)
Interest Paid		(1,741)	-	(1,196)
Interest Received		1,097	2,000	409
Net cash from / (to) the Operating Activities		(22,110)	(84,302)	85,824
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(30,690)	35,021	(149,407)
Purchase of Investments		(160,605)	(150,000)	-
Net cash from / (to) the Investing Activities		(191,295)	(201,558)	(149,407)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,046	-	-
Finance Lease Payments		(10,067)	48,823	(11,480)
Funds Held for Capital Works Projects		(8,472)	-	(80,604)
Net cash from Financing Activities		(14,493)	48,823	(92,084)
Net increase/(decrease) in cash and cash equivalents		(227,898)	(237,037)	(155,667)
Cash and cash equivalents at the beginning of the year	8	288,977	288,977	444,644
Cash and cash equivalents at the end of the year	8	61,079	51,940	288,977

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

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

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Cashmere Avenue 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

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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

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.

Property, plant and equipment acquired with individual values under \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of 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.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture	10 years
Equipment	5 - 10 years
Information Technology	3 - 5 years
Plant & Equipment	10 - 15 years
Grounds Deveopment (non-building)	10 - 20 years
Leased assets are depreciated over the life of lease	Term of Lease
Library Books	12.5% diminishing value

l) 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.

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, annual leave earned to but not yet taken at balance date.

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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.

o) Revenue Received in Advance

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

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

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 school 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.

p) Provision for Cyclical Maintenance

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

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

Financial Instruments

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

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

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

r) 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.

s) Budget Figures

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

t) 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.

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	473,123	443,058	453,832
Teachers' Salaries Grants	1,563,358	1,600,000	1,634,249
Use of Land and Buildings Grants	684,262	665,000	652,919
Other MoE Grants	86,286	87,716	189,470
Other government grants	2,641	-	-
	<u>2,809,670</u>	<u>2,795,774</u>	<u>2,930,470</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$8,408 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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations - Voluntary	63,548	70,000	78,514
Donations - Home and School	38,000	14,365	91,000
Activities	75,852	99,680	102,036
Donations - Other	5,985	40,000	12,752
Other Revenue	1,417	1,200	6,446
Trading	12,786	13,386	13,891
	<u>197,588</u>	<u>238,631</u>	<u>304,639</u>
Expenses			
Activities	74,584	99,980	95,291
Trading	5,201	5,100	4,602
	<u>79,785</u>	<u>105,080</u>	<u>99,893</u>
<i>Surplus for the year Locally raised funds</i>	<u>117,803</u>	<u>133,551</u>	<u>204,746</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	14,373	19,036	20,971
Employee Benefits - Salaries	1,834,117	1,848,462	1,871,794
Information and Communication Technology	28,821	37,966	28,800
Library Resources	1,208	1,000	823
Staff Development	20,589	30,000	38,239
	<u>1,899,108</u>	<u>1,936,464</u>	<u>1,960,627</u>

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,476	6,574	6,379
Board of Trustees Fees	4,930	5,060	4,600
Board of Trustees Expenses	11,228	13,350	11,794
Communication	6,483	7,000	6,844
Consumables	11,462	12,813	11,359
Employee Benefits - Salaries	148,268	140,570	130,301
Operating Lease	12,793	12,635	12,635
Other	16,769	9,050	20,401
Insurance	8,732	9,690	9,932
Service Providers, Contractors and Consultancy	2,300	4,000	-
	230,441	220,742	214,245

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,276	8,635	8,470
Consultancy and Contract Services	77,622	78,744	73,995
Cyclical Maintenance Expense	(22,190)	(1,500)	19,591
Grounds	1,257	7,500	13,391
Heat, Light and Water	18,053	22,550	19,736
Rates	1,975	2,210	2,010
Repairs and Maintenance	26,459	60,500	120,586
Security	3,278	2,822	2,511
Use of Land and Buildings	684,262	665,000	652,919
	798,992	846,461	913,209

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)	\$
Assistive Technology	174	-	14
Equipment	14,478	14,036	15,110
Furniture	13,313	14,313	14,800
Grounds	10,637	10,937	10,254
Information and Communication Technology	20,448	22,150	17,874
Leased Assets	12,968	6,933	8,770
Leasehold Improvements	2,793	2,793	2,793
Library	3,969	4,001	3,875
Plant and Equipment	4,956	4,487	4,809
	83,736	79,650	78,299

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	150	150	150
ASB CAS BoT 0	54,920	50,000	-
ASB CAS BoT 1	6,008	1,790	-
BNZ Current Account	-	-	25,785
BNZ Imprest Account	-	-	1,084
BNZ Call Account	-	-	261,958
Cash and cash equivalents for Cash Flow Statement	61,078	51,940	288,977

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

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	6,500	14,921
Interest Receivable	422	-	-
Teacher Salaries Grant Receivable	126,741	124,500	114,763
	127,163	131,000	129,684
Receivables from Exchange Transactions	422	6,500	14,921
Receivables from Non-Exchange Transactions	126,741	124,500	114,763
	127,163	131,000	129,684

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,029	2,460	2,029
Clothing	431	-	431
	2,460	2,460	2,460

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	160,605	150,000	-

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Assistive Technology	854	-	-	-	(174)	680
Equipment	85,255	8,164	-	-	(14,478)	78,941
Furniture	70,505	-	-	-	(13,313)	57,192
Grounds Development	137,526	-	-	-	(10,637)	126,889
Information Technology	50,178	24,987	-	-	(20,448)	54,717
Leased Assets	24,282	14,121	-	-	(12,968)	25,435
Leasehold Improvements	100,398	-	-	-	(2,793)	97,605
Library Resources	30,856	1,541	-	-	(3,969)	28,428
Plant	16,632	-	-	-	(4,956)	11,676
Balance at 31 December 2020	516,488	48,813	-	-	(83,736)	481,565

The net carrying value of equipment held under a finance lease is \$25,434 (2019: \$24,281).

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Information Technology	-	-	-
Furniture	190,329	(133,138)	57,192
Equipment	171,438	(92,497)	78,941
Library Resources	94,601	(66,173)	28,428
Information Technology	164,112	(109,395)	54,717
Plant	81,061	(69,385)	11,676
Grounds Development	221,215	(94,326)	126,889
Leased Assets	60,515	(35,080)	25,435
Assistive Technology	868	(188)	680
Leasehold Improvements	111,732	(14,128)	97,605
Balance at 31 December 2020	1,095,871	(614,310)	481,565

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

12. Property, Plant and Equipment (Cont.)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Assistive Technology	3,530	868	(3,530)	-	(14)	854
Equipment	73,201	27,164	-	-	(15,110)	85,255
Furniture	82,245	3,060	-	-	(14,800)	70,505
Grounds Development	57,823	92,024	(2,067)	-	(10,254)	137,526
Information Technology	53,114	14,938	-	-	(17,874)	50,178
Leased Assets	21,320	11,732	-	-	(8,770)	24,282
Leasehold Improvements	103,191	-	-	-	(2,793)	100,398
Library Resources	28,840	8,960	(3,069)	-	(3,875)	30,856
Plant	11,997	9,444	-	-	(4,809)	16,632
Balance at 31 December 2019	435,263	168,190	(8,666)	-	(78,299)	516,486

12. Property, Plant and Equipment (Cont.)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Assistive Technology	868	(14)	854
Information Technology	139,125	(88,947)	50,178
Equipment	163,275	(78,020)	85,255
Furniture	190,329	(119,824)	70,505
Grounds Development	221,215	(83,689)	137,526
Leasehold Improvements	111,732	(11,334)	100,398
Leased Assets	46,394	(22,112)	24,282
Library Resources	93,060	(62,204)	30,856
Plant	81,061	(64,429)	16,632
Balance at 31 December 2019	1,047,059	(530,573)	516,486

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	22,777	13,500	9,785
Accruals	6,574	6,500	5,477
Employee Entitlements - Salaries	126,741	116,000	114,763
Employee Entitlements - Leave Accrual	4,116	8,500	13,809
	160,208	144,500	143,834
Payables for Exchange Transactions	160,208	144,500	143,834
Payables for Non-exchange Transactions - Other	-	-	-
	160,208	144,500	143,834

The carrying value of payables approximates their fair value.

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	105,901	105,901	110,531
Increase/ (decrease) to the Provision During the Year	(22,190)	(1,500)	(4,630)
Provision at the End of the Year	83,711	104,401	105,901
Cyclical Maintenance - Current	31,163	21,250	21,250
Cyclical Maintenance - Term	52,548	83,151	84,651
	83,711	104,401	105,901

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	9,395	8,500	7,292
Later than One Year and no Later than Five Years	9,731	9,000	7,781
	19,126	17,500	15,073

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 Contribution s	Closing Balances \$
5YA Fire Alarms	<i>completed</i>	-	25,683	(25,683)	-	-
5YA Fencing	<i>completed</i>	-	63,490	(63,490)	-	-
5YA Bathrooms	<i>in progress</i>	-	-	(8,472)	-	(8,472)
Totals		-	89,173	(97,645)	-	(8,472)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

(8,472)

(8,472)

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

16. Funds Held for Capital Works Projects (Cont.)

2019		Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
5YA Roofing	<i>completed</i>	29,000	-	(29,000)	-	-
5YA Non Slip	<i>completed</i>	26,343	2,927	(33,043)	3,773	-
5YA Carpets	<i>completed</i>	25,261	3,000	(30,044)	1,780	-
5YA Gas Heaters	<i>completed</i>	-	15,000	(15,495)	495	-
Totals		80,604	20,927	(107,582)	6,048	-

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	4,930	2,895
Full-time equivalent members	0.41	0.55
<i>Leadership Team</i>		
Remuneration	445,803	597,979
Full-time equivalent members	4.00	6.00
Total key management personnel remuneration	450,733	600,874
Total full-time equivalent personnel	4.41	6.55

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.

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

18. Remuneration (Cont.)

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees

The number of other employees with remuneration greater than \$100,000 was 2 (2019: Nil).

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	2.00	-
	2.00	-

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

19. 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.

20. Commitments

(a) Capital Commitments

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

(i) for special needs modifications - new bathroom, at a total cost of \$214,580 of which \$8,472 has been spent at balance date. No funding has been received at balance date.

(Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any contracts.

21. 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.

CASHMERE AVENUE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

22. Financial Instruments

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	61,078	51,940	288,827
Receivables	127,163	131,000	14,921
Investments - Term Deposits	160,605	150,000	114,763
Total Financial Assets Measured at Amortised Cost	348,846	332,940	418,510
Financial liabilities measured at amortised cost			
Payables	160,208	144,500	143,834
Finance Leases	19,126	17,500	15,071
Total Financial Liabilities Measured at Amortised Cost	179,334	162,000	158,905

23. Events After Balance Date

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

24. Community Grants

Our school appreciates the support of the following organisations.
There were two community grants in 2020 \$5,035 (2019: \$1,757).

	2020 Actual \$	2019 Actual \$
St Vincent de Paul	1,035	920
Thomas George Mearthy Trust	4,000	-
WCC Recycle Grant	-	837
	5,035	1,757

25. Cashmere Avenue School & Community Cochran Hall

During 2002-2003 the school was involved in having a Hall built on the school grounds. The Cochran Hall is a Cashmere community asset. It replaces the Cashmere Avenue School Community Hall that was demolished in 2001. The school community, Khandallah Arts Theatre and the local Cashmere community, along with the Methodist Church, were involved in raising funds to finance the Cochran Hall. The funds raised were not the property of the School and are not disclosed in the Statement of Financial Performance or the Statement of Financial Position. A Board of Administration has been established to run the Cochran Hall.

Ownership of the Cochran Hall was passed to the Ministry of Education at completion of the project for a notional \$1. The repayment of the \$60,000 loan from the Methodist Church was completed in 2010. In 2014 the asset of \$60,000 was written off through changes in the Statement of Equity.

CASHMERE AVENUE SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired/expires
David Miller	Board Chairperson	Elected 2016, re-elected 2019	Management Consultant	June 2022
Kate Christie	Principal	Appointed April 2017	Principal	
Kate Redgewell	Deputy Chairperson	Elected 2019	Senior Strategy Advisor	June 2022
Leigh Robson	Staff Representative	Selected May 2018, re-elected June 2019	Teacher	June 2022
Richard Barrett	Parent Rep	Elected December 2020	Manager	December 2023
Simon Hoar	Board Finance Rep	Elected December 2020	Manager	December 2023
Abigail Johnston	Parent Rep	Elected December 2020	Research Manager	December 2023
Marianne Taylor	Parent Rep	Elected June 2016, re-elected June 2019	Creative Producer	June 2022

CASHMERE AVENUE SCHOOL

Kiwisport Statement

For the year ended 31 December 2020

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

In 2020, the School received \$4,587 (2019: \$4,982) in Kiwisport funding as part of the Operational Grant.

The funding was spent on extra PE equipment and supporting outside school hours participation in miniball, touch rugby, winter netball, junior summer netball and the Kiwi Tryathlon. Teams were supplied with uniforms and equipment. A member of the teaching staff acted as liaison between the parent coaches and managers and the school. School facilities were made available to these sports teams to practice.

The Board contracted Easyswim to run a Kiwi Sport supported swimming and water safety programme for all the children.



**Cashmere
Avenue School**

Marae Roa o Khandallah

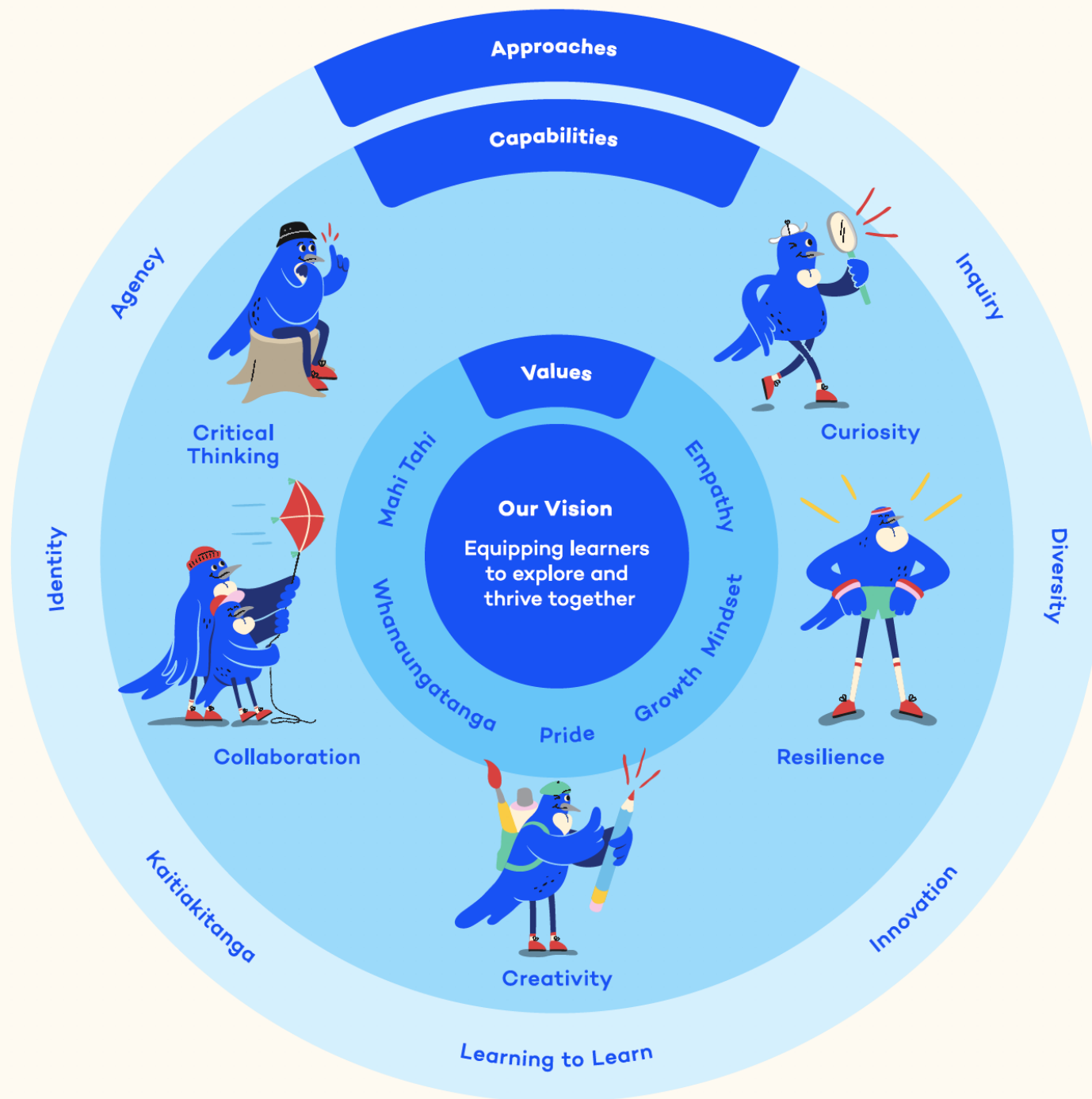
2020 Charter - Variance





Cashmere Avenue School

Marae Roa o Khandallah



Our way of learning

Strategic Plan 2019 - 2022

Strategic Goals, Measures and Actions

Strategic Goals	What We Will Measure	What We Will Do
Relationships Through <i>mahi tahi</i> we will achieve <i>whanaungatanga</i> by valuing diversity, empathy and collaboration.	<ul style="list-style-type: none"> Parents, whānau and students contribute constructively to decision making Teachers have grown in capability through collaboration Teachers are supported to be risk takers and explorers, who inquire into CAS' approaches to teaching and learning Student identities and whānau knowledge and culture are planned for and celebrated in programme design and the life of the school 	<ul style="list-style-type: none"> School wide, school to home and cluster collaborations Culture of coaching Identity, diversity, culture celebrations - from individual to school-wide Investment in people Staff, whānau, student consultations Cohesive school vision for all stakeholders
Powerful Learning Opportunities Creative learners who use learning processes to be inquiring, critical learners.	<ul style="list-style-type: none"> Leadership collaboratively develops and pursues the school's vision, goals and targets for equity and excellence Students consistently experience learning opportunities that are inquiry and agency based, with high authenticity Curriculum design ensures student achievement and opportunities for students to innovate 	<ul style="list-style-type: none"> Develop our thinking, processes and systems to be focused on <i>learning</i> centred Evidence based learning initiatives Equitable access to eLearning devices Student-led learning pathways High-quality, needs based professional learning Curriculum design in response to future-focused concepts
Internal Self Proud, motivated learners who explore self and take risks	<ul style="list-style-type: none"> Students are given learning strategies that enable them to progress across the CAS capabilities for learners School learning environments enable learners to exercise agency when making choices to learn how they learn Wellbeing is promoted and planned strategies implemented 	<ul style="list-style-type: none"> Increasing number of flexible teaching spaces Collaboration to ensure the wellbeing of all Growth of leadership opportunities Parent support for nurturing child's resiliency Implementation of meta-cognitive language

School Background

We are a contributing primary school in Khandallah, situated below Mt Kaukau and with Wellington Harbour views before us. We have a roll of 350 and we are a Decile 10 school. We have three teaching teams: Juniors Yr 0-2, Middles Yr 3-4, Seniors Yr 5-6 - each supported by an Associate Principal. One Associate Principal is currently released and is our Special Education Needs Co-ordinator.

The school enjoys a supportive and encouraging community and Board of Trustees. Whānau are present daily, and often seen in classrooms helping out or organising eventful fundraising activities to raise funds that support our indoor and outdoor learning environments, and our ICT device ratio, currently at 1:2.

The students regularly achieve at their personal bests and are self-managers who set next aspirational targets. Collaboration between home and school on student goals supports the progress, achievement and wellbeing of our students.

In 2018, a year-long review of our vision and aspirations from all stakeholders saw our vision develop with capabilities and values expressing further, the school's beliefs for education. Our practice aligns to those beliefs through the approaches seen and heard daily across our school.

At the heart of our school is the way our people weave together. We value mahi tahi - we know that to be one, we work at it, and whanaungatanga - we connect, we care and we support.

Belonging to the Northern Zone Kāhui Ako

Our school is part of a Kāhui Ako (established 2019) consisting of eleven schools stretching up Wellington's northern corridor of suburbs from Crofton Downs through to Churton Park. The community has one secondary school, one intermediate, one full primary (also an integrated Catholic school) and eight contributing primary schools. Our 180 teachers collaborate on shared Teaching as Inquiry processes and professional learning opportunities; our whole staffs come together to connect; and our Board of Trustees meet together to support the goals of the Kāhui Ako.

Supporting Diversity

The school welcomes and enjoys the rich diversity of students' cultures, backgrounds and learning experiences. There is particular acknowledgement of the importance of Te Reo Māori and Tikanga Māori in the school to celebrate New Zealand's bicultural heritage, and this is seen through the Board's commitment to fund a Te Reo and Tikanga teacher who works with classes and teachers weekly, breathing life into the language of Māori across the school. With the Senior Leadership Team's support, a teacher has the responsibility of planning the school's integration of Tikanga practice.

The school values the views and aspirations of the school's Māori community. Whānau Hui are held to seek perspectives on new initiatives and feedback on existing programmes. The school enjoys a rich and active relationship with its marae, Maraeroa Marae and kaumatua.

The school has a staff member who fulfils the role of Cultural Celebrations Co-ordinator. This role promotes cultural festivals and develops plans for the whole school to celebrate different cultures.

Inclusion - students with special needs

Inclusive processes and practices are in place to support all students with special learning needs or physical disabilities and transition them – on enrolment, when moving to a new teacher, and when transitioning to other schools.

The students and classroom teachers are well supported by a support team including a SENCo (our released AP), a SENCo support and experienced teacher aides to support the team. There are clear procedures and systems for developing and reviewing Individual Education Plans (IEPs) for high needs students and intervention plans (Priority Student Learning Stories) for moderate needs of students. The teachers embrace working in a collaborative partnership with the students' parents and external support specialists to develop appropriate learning goals, resources and adaptations to their learning programmes to ensure all students thrive. Able students are identified and Associate Principals and colleagues provide support and guidance to classroom teachers to adapt the programmes for these students where required, however our commitment to personalised learning ensures all students are carefully planned for.

Actions Colour Key: June update: Due to the pandemic, the annual plan has been amended to highlight the **actions**, planned in December 2019, that will now be **deferred**, **simplified** or are able to **proceed**.



Variance Key

For the purpose of reporting and self review, the outcomes have been coded a colour according to how they were performed. There is a brief description with evidence for each outcome where appropriate.

Completed - Strong evidence of outcome

Completed

In progress

Deferred

Reconsidered

ANNUAL IMPLEMENTATION PLAN: 2020

Initiatives: What we will do	Actions	Outcomes
Strategic goal: Through <i>mahi tahi</i> we will achieve <i>whanaungatanga</i> by valuing diversity, empathy and collaboration Kāhui Ako Achievement Challenge: Strong, secure cultural identities and sense of belonging; Equitable outcomes for all		
<ul style="list-style-type: none"> School wide, school to home and Kāhui Ako collaborations Culture of coaching Identity, diversity, culture celebrations - from individual to school-wide Investment in people Staff, whānau, student consultations Cohesive school vision for all stakeholders 	<ul style="list-style-type: none"> Released Associate Principal, developing the SENCo role Tuakana Teina Co-ordinator role formed with indicators. Student Council to plan next school mural that symbolises our people / our school 	<ul style="list-style-type: none"> Supported staff, school processes accurate, streamlined, day to day management increased, presence of Face of Leadership across whole school, SEN tracking and comms with agencies improved. <p><i>Many aspects of the strategic plan are progressing and people are well supported, as commented on by Support Staff and teachers.</i> <i>SEN strategies and systems streamlined.</i> <i>Teachers of SEN seek AP support across the weeks.</i> <i>TA team work as a team and have a responsive leader.</i></p> <ul style="list-style-type: none"> Student Council have voice in the school's decisions Middle and Junior students regard Seniors as other resources of support Students can connect with local identity.

Initiatives and the leader of the SC have led to these outcomes. There are ongoing plans for the environmental identity. Student wellbeing survey also showed that students felt connected and belong at CAS.

- Getting to Know Your Child Form rewritten with values and capabilities. Use only at the start of year. Promote the purpose of these through the newsletter.

- Provides staff with student's personal information & direction for goal setting around Values & Capabilities.

Supports conversations at parent teacher interviews and chat.

We also did a post lockdown survey for further insights.

- Kāhui Ako events:
 - February, whole staff Kāhui Ako social event at Ngaio School
 - Term 2, Teacher led workshops for teachers across the ten schools to opt into. Workshops relate to the Achievement Challenges of the KA.
 - Provide professional learning for teachers on the process of a TAI and how to collaborate. May TOD. Teachers engage with the processes and Achievement Challenges of the Kāhui Ako.

- Teachers connect across the Kāhui Ako (KA), and are enabled to freely learn from each other.
- Teachers understand the purpose of professional inquiries - *reconsidered for when related to the KA*
- Teachers feel supported to take risks and explore strategies / approaches - *reconsidered for when related to the KA*
- Student outcomes in the areas of the KA Achievement Challenges supported
- Teachers engage in dialogue that supports the mahi of their colleagues

Due to the late start of the KA (Covid related), the outcomes are deferred and reconsidered. The KA has developed a new plan.

- Whānau education on Education 3.0 from Mark Osborne, Term 1

- Whānau are informed on why the school's vision is future focused, and our approaches support students for their future. Whānau support the school's development.

This occurred in March. There were less numbers than expected due to the start of Covid. The Board considered the frequency of these talks. We have had less queries with parents about the school's drive and practice, and more acclaim for our work; there is more trust in our professionalism.

- Group coaching to support teacher's strategies for the achievement of Monitored Students

- Cultural Celebrations Co-ordinator to plan at least two school wide cultural events

- Upload to website: starting school info; approaches learning stories; videos of our school in action (CASE group, how children use critical thinking and metacognition in learning programmes, co-teaching environments)
- Use of school Facebook page to upload news and how learning looks when the capabilities are in action

- All staff report that coaching is part of our culture and how we support each other.

We worked with our needs in writing. Our monitored students in writing were more focused on. Group coaching morphed into discussing and sharing deliberate acts of teaching that have a high value added.

- Students exhibit whanaungatanga by reporting an understanding of how cultures are celebrated.

Whilst this is our mindset, we believe that we need to teach this explicitly, along with supporting our teachers on how to do this. This was indicated in our Wellbeing Surveys.

Matariki was celebrated by the community.

- A variety of cultural events are celebrated throughout the year, reflected in the Wellbeing Survey with students feeling their culture has been acknowledged.

Māori students in our Wellbeing Survey reported positively on their belonging at school.

Our co-ordinator supported teachers with accessible resources to celebrate cultural customs and celebrations throughout the year. Feedback tells us that we need to schedule whole school celebrations - a cycle for odd and even years. Creating a whole school expo with each of the celebrations would be helpful.

The students' Wellbeing Survey indicates that this is not yet strong. We identified the need to explore all children's whakapapa - our European children express that they are unsure of their heritage.

- Digital face of CAS clearly communicates our vision and how this presents in classroom programmes
- Whānau informed on what to expect their child's school life to look like

There has been some enrichment on our website however this has not happened. We maintain our belief that this is of high importance to support the

- Te Reo and Tikanga teacher employed for 0.2 FTTE. Teachers to have support from Te Reo teacher on what their goal for Māori language and / or tikanga is. Use of classroom lessons from Te Reo teacher to support this.
- Hermann Model PLD to support relationships amongst staff and to build empathy. Staff to explore how this knowledge could be used with their students. Part-time staff assessed and any new teachers.
- Consistent use of Seesaw in the Juniors
- Feedback, collaborations, consultations:
Parents: Getting to Know Your Child form and parent interviews; Student Led Conferences
Teachers: Behaviour Plan, learning process, Kāhui Ako collaboration, growing leadership of school
- Restorative Practice PLD - building teacher's confidence to have restorative chats

education of our parents and our teachers' communication.

- More Te Reo spoken by staff and students. Inclusion of Te Ao Māori in classes consistent.

Our teachers have fed back on the value of the weekly Te Reo teacher, and the support for our Tikanga Coordinator.

- Staff develop understanding of 'Learning to Learn' approach i.e empathy for themselves and others, utilise new learning in classrooms with students.
- Leadership organisation and decisions reflect awareness of the staff's thinking preferences.

Whilst Learning to Learn is an approach, we believe that the Hermann model is best used for leadership and staff understanding of each other. We think looking into a framework that supports children's understanding of learning styles would be useful.

- All junior parents are equipped with up to date learning stories and goals.
- Parents and teachers are involved in decision making.

Teacher survey indicated that a majority agreed they have a voice in school decisions. There are several avenues for parents to be involved in consultation. We acknowledge this is an area for growth.

- Less playground incidents for APs/ Principal to work through.

The implementation of the behaviour plan that places importance on Restorative Practice is in its early stage of practice. We acknowledge therefore that staff will require support at this stage so that we see strategies embedded confidently.

	<p>Whānau Group</p> <ul style="list-style-type: none"> Shared implementation of tikanga co-ordinator's inquiry into raising practice towards Te Ao Māori in classrooms Group to share back what evidence they see as whānau to see our school as culturally responsive, and to offer ideas on what further to include Group to offer any understanding their child/ren have about their attitude to writing <p>Home and School Committee</p> <ul style="list-style-type: none"> Teacher roster at monthly meetings School picnic Sharing information with committee and gaining their thoughts on new plans 	<ul style="list-style-type: none"> Increased student empathy and ownership of behaviour School leaders' awareness of Te Ao Māori strengthened Improved learning opportunities and improved capacity to affect student achievement and wellbeing <p><i>We aim to increase whānau voice so that we can see evidence of this outcome.</i></p> <ul style="list-style-type: none"> School has used a different strategy to communicate and engage with parents. <p><i>Strong pānui efforts were made to increase whānau presence at the hui.</i></p> <ul style="list-style-type: none"> Sharing of information and being informed by our community focus group. <p><i>This committee are also parent representatives and provide a temperature check on school activities.</i></p>
Initiatives: What we will do	Actions	Outcomes
<p>Strategic Goal: Creative learners who use learning processes to be inquiring, critical learners.</p> <p>Kāhui Ako Achievement Challenge: Confident, capable empowered learners</p>		
<ul style="list-style-type: none"> Develop our thinking, processes and systems to be focused on <i>learning</i> centred Evidence based learning initiatives Equitable access to eLearning devices Student-led learning pathways High-quality, needs based professional learning Curriculum design in response to future-focused concepts 	<p>Leadership</p> <ul style="list-style-type: none"> Termly reflection on Face of Leadership and SLT norms Cohesion of Leadership Team strengthened through coaching and advising on: <ul style="list-style-type: none"> Exploring the leaders they want to be Exploring indicators Gaining evidence - exploring what this looks like Leadership goals and indicators reviewed Time-framed coaching for leaders to support 'what's on top' puzzles of practice SLT Team to visit a school exceptional in leading change SLT Team offered leadership PLD: WRPPA conference, Core Advanced Leadership modules Kāhui Ako PLD on leadership for DPs/APs SLT Team to engage in a shared leadership reading 	<ul style="list-style-type: none"> Face of Leadership and SLT Norms upheld with strength. Each AP able to state what is needed for each team member to make shifts in their learning Each AP able to provide evidence of creating supported teachers who are risk takers and explorers of our approaches APs utilise leadership tools and mindsets to interdependently lead the strategic plan. <p><i>During the lockdown, we saw our SLT norms and presence in action with strength. We are able to discuss areas robustly yet the final conversation ends with unity. School decisions are made with consideration of all of our people.</i></p>

	<ul style="list-style-type: none"> Whole school student inquiry on a concept of kaitiakitanga, teams released to plan their student inquiry Sustainability Trust Programme implemented through whole school inquiry Whole school PLD in inquiry, with Kath Murdoch based on teacher feedback from 2019 	<ul style="list-style-type: none"> Increased motivation and dialogue of teachers in student inquiry learning. <p><i>Through AP leadership, there is motivation however teachers indicate more learning is needed.</i></p> <ul style="list-style-type: none"> Integration of kaitiakitanga across all classroom programmes <p><i>Coming out of the lockdown affected the whole school inquiry; it was a teacher led topic.</i></p> <ul style="list-style-type: none"> Students knowledgeable in how to be a kaitiaki Students demonstrate a higher level of the capabilities Kath Murdoch's 10 Practices visible <p><i>KM was booked for a Teacher Only Day however due to Covid, KM was unable to be in NZ.</i></p> <ul style="list-style-type: none"> AP observations and coaching conversations report on increased opportunities of agency and inquiry <p><i>Observations focused on these approaches. We saw strategies linked to the learner capabilities. All teachers have a self-chosen focus on increasing agency and inquiry. There is motivation for this.</i></p>
	<ul style="list-style-type: none"> Term 1, Teachers released to formulate their year TAI into a school approach 	<ul style="list-style-type: none"> Teachers motivated and energised to develop their TAI <p><i>Lessons learnt from lockdown discussions energised this greatly.</i></p> <ul style="list-style-type: none"> Authentic
	<ul style="list-style-type: none"> Think Tank Learning Process: compare known learning processes / models that are a learning process and establish known research on how the brain learns. Look at examples of other schools. Inquire with their leadership - what knowledge did they establish first and what was their process? 	<ul style="list-style-type: none"> Model of learning process developed and communicated with a graphic Students articulate in the process <p><i>An action that is deferred due to Covid.</i></p>
	<ul style="list-style-type: none"> Priority Student tracking: released AP to co-ordinate tracking systems and SLT analyse the impact on our Priority Students three times each term. Priority Student stories streamlined. Staff to share in teams the practice 	<ul style="list-style-type: none"> Changes in TAI to be deeper and increased impact to see more acceleration. <p><i>There is ongoing moderation of our learning stories. We brought people back to SMART goals.</i></p>

	that is making an impact. Strategies to be shared across the school.	
	<ul style="list-style-type: none"> What are we noticing that is cohesive with our approaches? All three teams understand their part towards the progression of the approaches from Juniors, Middles, Seniors. All teams to discuss which approaches enhance specific capabilities (use of Learner Profile). 	<ul style="list-style-type: none"> Greater cohesion observed across the school that is aligned to our approaches.
	<ul style="list-style-type: none"> Digital Technologies Team to incorporate DT Curriculum concepts into the CAS ICT Continuum Staff PLD on the content of the DT Curriculum - consultant Staff survey to indicate needs of the DT curriculum, and personalised DT Team to collect evidence on how CAS is demonstrating the DT Curriculum and make recommendations for PLD 	<ul style="list-style-type: none"> Staff are using the ICT continuum that is clearly aligned with the Digital Technology strand. Staff are equipped to implement all areas of the continuum, evident in observations. <p><i>Teachers were introduced to this area through the mahi of the AP and co-ordinator. We understand the explicit teaching required for the objectives however the self-review indicated practice already occurring that is strong evidence of the new curriculum area.</i></p>
	<ul style="list-style-type: none"> Writing Consultant to support school on the practice of written language: From Juniors to Seniors, what does an effective teacher of writing provide? What does targeted teaching look like? Leadership: What needs to be given time to in our team meetings for increased student outcomes? 	<ul style="list-style-type: none"> Increased student outcomes for writing Consistency in practice of written language as seen in walk throughs, books / online writing samples <p><i>APs engaged in their own Student Achievement Inquiry instead of the consultant. This was a decision based on the teachers capacity to work with a consultant - based on lockdown / Covid pressures.</i> <i>There was a 5% increase in the e-asTTle overall results. Māori achievement increased also.</i></p>
	<ul style="list-style-type: none"> Syndicate teams offered travel to local schools that are recommended for practice in innovation for students 	<ul style="list-style-type: none"> Teachers equipped with knowledge of what our approaches look like in practice. Teachers equipped with models of practice that inform their TAI. <p><i>An action that is deferred due to Covid.</i></p>
Initiatives: What we will do	Actions	Outcomes

Strategic Goal: Proud, motivated learners who explore self and take risks

Kāhui Ako Achievement Challenge: Hau ora and wellbeing; Equitable outcomes for all

<ul style="list-style-type: none"> Increasing number of flexible teaching spaces Collaboration to ensure the wellbeing of all Growth of leadership opportunities Parent support for nurturing child's resiliency Implementation of meta-cognitive language 	<ul style="list-style-type: none"> January TOD on personal wellbeing and motivation for staff: Mark Sweeney to present Glasser's Choice Theory, managing prioritisation and balance of life's tasks. AP to lead school through Learning to Learn practice Kathryn Burkett parent evening - developing the resilient child; supporting adolescence 	<ul style="list-style-type: none"> Staff report on the validity of this learning; staff have choices about how to look after their wellbeing. Leaders can direct staff to those choices and prioritisation tools across the year. <p><i>Staff fed back positively on this opportunity. This was well used in communication during the lockdown.</i></p> <ul style="list-style-type: none"> Teachers equipped on how to explore ways of learning with students. Students can discuss ways of learning and Middles and Seniors can articulate which strategy is better suited to them. <p><i>An action that is deferred due to Covid.</i></p>
	<ul style="list-style-type: none"> 5YA amendment: inclusion of redevelopment of Rms 7, 8, 9 window / door joinery, north side, and inclusion of an ILE in Rms 17 & 18. Projects supported through allocation of property funds in 2019. Co-teaching approach explored by teachers for the Senior team in 2021. PLD planned for. 	<ul style="list-style-type: none"> Parents informed on how to support their children in the modern world. <p><i>Mark Osborne talk and the teachers' discussions with parents on our vision.</i></p> <ul style="list-style-type: none"> MoE approved projects, contractor approved, dates for 2021 settled. The school has plans for an ILE that caters for diverse learners. <p><i>MoE have approved the 5YA amendment. Block 2 will go ahead only due to funding and remediation needed on Block 2's framing.</i></p> <ul style="list-style-type: none"> Parents informed on how to continue with the school's concepts on child development (based on our vision and behaviour plan) at home. <p><i>Behaviour Plan has been uploaded to our website. The board and SLT agree that educating parents on changes they will see with their children over time is needed.</i></p>
	<ul style="list-style-type: none"> Student voice survey and interviews (Term 4). Form as baseline data for 2020. 	<ul style="list-style-type: none"> Data informs teachers and SLT on the autonomy owned by students (to support

		<p>their wellbeing)</p> <p><i>Evidence of positive student wellbeing (physical & emotional) reflected in student wellbeing survey results.</i></p>
	<ul style="list-style-type: none"> Board to discuss how the school nurtures staff wellbeing, and what strategies are in place for students. How are we providing the strategies that support wellbeing / motivation: <ul style="list-style-type: none"> - Having a purpose to be apart of something big - Goal setting - Autonomy - Flexibility - Leadership's control of workload Staff Teacher Only Day in Term 4 to support assessment and reporting procedures. 	<ul style="list-style-type: none"> Wellbeing is promoted and planned for Staff report on high levels of motivation <p><i>Positive feedback has been expressed as a critical mass by our staff anecdotally and in our staff wellbeing survey. Expressions of gratitude after lockdown were evidenced.</i></p>

Priority Student Achievement Targets 2020

The following critical baseline information was found when internally evaluating our end of year curriculum level expectations data for 2019 in Reading, Writing and Maths:

- Reading: 93% were at and above the expected level (92% were at/above in 2018)
- Writing: 85% were at and above the expected level (87% were at/above in 2018)
- Maths: 92% were at and above the expected level (91% were at/above in 2018)

This self-review has concluded that Writing will be our achievement and acceleration focus for 2020.

Critical Baseline Information

- 12% (33/280) of current students did not meet the curriculum level expected for writing in 2019
- Boys achievement in writing:
 - 48% of boys (13/27) who were Priority Students during 2019, were below the expected level at the end of the year in 2019
 - 17% (24/141) of current boys were below the expected level at the end of the year in 2019
 - 36% (10/28) of boys currently in Year 2 were below the expected level at the end of the year in 2019
- 27% (8/30) of current Māori students were below the expected level for writing in 2019, 7 of these are boys

Strategic Goal: Powerful Learning Opportunities - Creative learners who use learning processes to be inquiring, critical learners.

Targets

- All students identified for writing:** For 31/33 students who did not meet the curriculum level expected in writing for 2019, to make accelerated progress in 2020 so that they are *within* the level expected for the end of the year.

2. Māori Students, Writing: To have all Māori students at the expected curriculum level in writing by December 2020.

Actions - see colour code key on pg 6	Who	Timeframe	Resources
Parents and teachers collaborate over shared goals for student.	Class Teacher	Formal Parent communication once per term, informal regularly	'Getting to Know Your Child' form; parent interviews
Priority Student tracking: released AP to coordinate tracking systems and ensure all students below expectation are accounted for and SLT analyse the impact on our Priority Students three times each term (Thursday meetings).	Released AP SLT	Released AP: regularly each term SLT: three times each term (Thursday meetings).	Priority Student Learning Stories Student database
Engage with a writing consultant to build a shared understanding on an effective literacy programme, focusing on the practice needed. Teachers offer their feedback on whether there is support they need in an area of the programme. Teams to have PLD support from the writing consultant. SLT to use data from students and feedback from teachers to build a plan of support for the teaching of writing.	SLT Writing Consultant Teachers with expertise	Term 1, Week 6 - gather data from student samples Term 1, Week 7 - gather data from teacher's survey Term 2, engage consultant	MoE PLD support PLD budget
Coaching on Priority Students to utilise questions that require teachers to link evidence to data. Coaching to move towards support with direction when needed.	SLT Class Teachers	Coaching twice per term.	Coaching release
Teachers to share evidence that shows which strategies are making an impact. Use of strategies bank - when designing programme of support and to add to it for colleagues.	Teachers Released AP	Staff meeting twice per year Strategies regularly shared at team meetings	Strategy bank
Contexts for learning are from Kath Murdoch's description of an inquiry-based classroom: authentic, problem-based, local and global contexts.	Class Teachers	All year	Writing Consultant Kath Murdoch PLD

End of year curriculum level expectations data for 2020 in Reading, Writing and Maths:

- Reading: 92% were at and above the expected level (93% were at/above in 2019)
- Writing: 89% were at and above the expected level (85% were at/above in 2019)
- Maths: 93% were at and above the expected level (92% were at/above in 2019)

Analysis of Variance Against Achievement Target 2020

Strategic Goal: Powerful Learning Opportunities - Creative learners who use learning processes to be inquiring, critical learners.

Targets

1. **All students identified for writing:** For 31/33 students who did not meet the curriculum level expected in writing for 2019, to make accelerated progress in 2020 so that they are *within* the level expected for the end of the year.
2. **Māori Students, Writing:** To have all Māori students at the expected curriculum level in writing by December 2020.

Outcomes in relation to the achievement targets	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>2020 Priority Students in Writing</p> <ul style="list-style-type: none"> • 9/31 students are now at the expected level in writing (29% of below students in 2019 are now at the expected level in 2020) • 4/31 students remain below but progressed two sub-levels • 13/31 students remain below but progressed one sub-level • 2/31 students remain below and did not progress levels • 3/31 students left CAS during last year and do not have an end of year assessment level. <p>Overall Achievement in Writing, 2020 11% (30/272) of current* students (in 2021) are <u>below</u> (did not meet the curriculum level expected for writing in 2020). 69% (187/272) of current* students (in 2021) are <u>at</u> the expected level. 20% (55/272) of current* students (in 2021) are <u>above</u> the expected level.</p> <p>Year to year comparisons:</p>	<p>Priority Students in Writing (28 students) 13/28 students 46% of our 2020 Priority Students in Writing made accelerated progress. We believe this is due to:</p> <ul style="list-style-type: none"> • Coaching conversations with teachers regarding their Priority Students' progress and effective strategies • Interventions, such as Reading Recovery and Quick 60 • Leadership team's review of Priority Student Learning Stories, ensuring these are purposeful and effective. • Associate Principal's 'Syndicate Achievement Inquiry' • Writing was transparently made as our strong focus in 2020. Due to dealing with a Covid environment, our other strategic 	<p>Remain focus on Writing Improve identification and tracking of Priority and Monitored students, with clarification of which children are identified as each.</p> <p>Support for teachers to set appropriate goals and provide improved scaffolds for when to deeply analyse assessment information. As per the Teacher Inquiry Cycle. SLT to check the goals teachers have made to ensure that they match the assessment, and the needs of the student - for them, at that time.</p> <p>Professional Learning for teachers:</p> <ul style="list-style-type: none"> - Conferencing / feedback with students - consultant - Elements of effective writing programme expectations - consultant

<ul style="list-style-type: none"> • 2018: 87% were at/above • 2019: 85% were at/above • 2020: 89% were at/above <p>Of further concern for students below:</p> <ul style="list-style-type: none"> • 12 of these students are new to being 'below'. • Year 2 in 2020 has 20% below. • 19% (26/138) boys are below in 2020 for writing. Out of the students below in writing for 2020 86% are boys. <p>Māori Students, Writing 19% (5/26) of Māori students are below the expected level 81% (21/26) of Māori students are at and above the expected level</p> <p>Data below is not related to our Achievement Target but to our Priority Students in Reading and Mathematics: Reading: 85% (11/13) made progress, 5/13 made 1 sublevel, 5/13 made 2 sublevels and 1/13 made 3 sublevels Maths: 93% (13/14) made progress, 9/14 made 1 sublevel, 4/14 made 2 sublevels of progress</p>	<p>foci were lessened.</p> <p>For our 56% (15/28) Priority Students (below in 2019) that remain below in 2020, there are unique needs to consider:</p> <ul style="list-style-type: none"> - 15 are on the SEN register as Priority 2 or 3 for having unique learning needs (e.g. Dyslexia, behaviour) - 2 are ESOL identified students <p>Our 19% (5/26) of Māori students who are below the expected level in 2020, have unique needs:</p> <ul style="list-style-type: none"> - 5 are on the SEN register as Priority 2 or 3 for having unique learning needs (e.g. Dyslexia, behaviour) - 1 has a need in wellbeing 	<ul style="list-style-type: none"> - Designing programmes to support students with Dyslexia - Phonics (e.g. Quick 60) <p>Use a coaching approach to accelerate progress of monitored students.</p> <p>SLT to investigate with support of eLearning team a tool to streamline tracking of all students' achievement, particularly year to year Priority Students.</p>
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**students that left CAS at the end of the year are not counted this is because we want to track the year's progress of the current group of students*

Independent auditor's report

To the readers of the financial statements of Cashmere Avenue School for the year ended 31 December 2020

The Auditor-General is the auditor of Cashmere Avenue School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 21 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 20 to 38, but does not include the financial statements, and our auditor's report thereon.

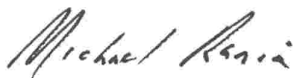
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand