

Cashmere Avenue School Annual Report

Cashmere Avenue School Board of Trustees

For the year ended 31 December 2019

School Directory

Ministry Number: 2821

Principal: Kate Christie

School Address: 110 Cashmere Avenue School
Khandallah, Wellington 6035

School Phone: 04 9394700

School Email: office@cashmere-ave.school.nz

Accountant: Janet Mounsey-Smith - Laurensen Chartered Accountants

Members of the Board of Trustees

Name	Position	How position gained	Occupation	Term Expire
Andrew Smith	Chairperson Parent Rep	Selected April 2014 Elected November 2014 Chairperson June 2016 Elected November 2017	IT Consultant	Nov 2020
Kate Christie	Principal	Appointed April 2017	Principal	
Rachel Rix	Parent Rep	Elected November 2014 Elected November 2017	Teacher	Nov 2020
Simon Blunt	Parent Rep	Elected November 2014 Elected November 2017	Senior Planning Advisor NZ Bus	Nov 2020
Marianne Taylor	Parent Rep	Elected June 2016 Elected June 2019	Creative Producer	June 2022
David Miller	Parent Rep	Elected June 2016 Elected June 2019	Management Consultant	June 2022
Gary Porteous	Parent Rep	Elected June 2016 Term ended June 2019	Civil Engineer	June 2019
Kate Redgewell	Parent Rep	Elected June 2019	Senior Strategy Advisor	June 2022
Leigh Robson	Staff Rep	Selected May 2018 Elected November 2019	Teacher	June 2022
Debby Hunt	Secretary		Executive Officer	

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Statement of Responsibility

Cashmere Avenue School Board of Trustees For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

David Miller

Board Chairperson



Signature of Board Chairperson

Date:

11 MAY 2020

Katriona Christie

Principal



Signature of Principal

Date:

11 May 2020

Statement of Comprehensive Revenue and Expense

Cashmere Avenue School Board of Trustees
For the year ended 31 December 2019

	NOTES	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Revenue				
Government Grants	2	2,930,470	676,640	2,757,866
Locally Raised Funds	3	304,639	336,535	303,892
Interest Income		511	600	553
Total Revenue		3,235,620	1,013,775	3,062,311
Expenses				
Locally Raised Funds	3	99,893	105,600	102,498
Learning Resources	4	1,960,627	329,251	1,881,864
Administration	5	214,143	206,540	198,672
Finance	6	1,196	-	1,657
Property	7	913,209	389,502	738,829
Depreciation	8	78,299	77,205	71,416
Loss on Disposal of Property, Plant & Equipment		8,665	-	877
274 Staff Wellbeing		102	-	-
Total Expenses		3,276,134	1,108,098	2,995,812
Net Surplus / (Deficit) for the year		(40,514)	(94,323)	66,498
Total Comprehensive Revenue and Expenses		(40,514)	(94,323)	66,498

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

Statement of Changes in Net Assets/Equity

Cashmere Avenue School Board of Trustees

For the year ended 31 December 2019

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Equity			
Balance at 1 January	723,003	723,003	656,505
Total comprehensive revenue and expenses for the year	(40,514)	(94,323)	66,498
Equity at 31 December	682,489	628,680	723,003

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.

Statement of Financial Position

Cashmere Avenue School Board of Trustees

For the year ended 31 December 2019

	NOTES	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Current Assets				
Cash and Cash Equivalents	9	288,977	371,026	444,644
Accounts Receivable	10	129,684	185,152	185,152
GST Receivable		9,691	7,838	7,838
Stock - Stationery/Uniforms	11	2,460	1,865	1,865
Total Current Assets		430,811	565,880	639,498
Current Liabilities				
Accounts Payable	13	143,834	145,801	145,801
Provision for Cyclical Maintenance	14	21,250	(6,938)	(6,938)
Finance Lease Liability - Current Portion	15	7,292	10,383	10,383
Funds held for Capital Works	17	-	80,604	80,604
Total Current Liabilities		172,375	229,850	229,850
Working Capital Surplus / (Deficit)		258,436	336,031	409,649
Non-Current Assets				
Property, Plant & Equipment	12	516,485	414,557	435,262
Total Non-Current Assets		516,485	414,557	435,262
Non-Current Liabilities				
Provision for Cyclical Maintenance	14	84,651	117,469	117,469
Finance Lease Liability	15	7,779	4,438	4,438
Total Non-Current Liabilities		92,430	121,907	121,907
Net Assets		682,490	628,681	723,004
Equity				
Equity		682,490	628,681	723,004
Total Equity		682,490	628,681	723,004

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

Statement of Cash Flows

Cashmere Avenue School Board of Trustees

For the year ended 31 December 2019

	NOTES	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Cash Flows from Operating Activities				
Government Grants		643,302	614,231	540,582
Locally Raised Funds		357,179	336,535	246,819
Goods and Services Tax (net)		(1,853)	-	(3,473)
Payments to Employees		(372,178)	(306,013)	(317,912)
Payments to Suppliers		(539,839)	(662,471)	(375,560)
Interest Paid		(1,196)	-	(1,657)
Interest Received		409	600	553
Net Cash from Operating Activities		85,824	(17,118)	89,352
Cash Flows from Investing Activities				
Purchase of PPE		(149,407)	(51,500)	(28,410)
Purchase of Investments		-	-	-
Net Cash from Investing Activities		(149,407)	(51,500)	(28,410)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(11,480)	(5,000)	(10,699)
Funds Administered on behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		(80,604)	-	80,604
Net Cash from Financing Activities		(92,084)	(5,000)	69,905
Net Increase/(decrease) in Cash and Cash Equivalents		(155,667)	(73,618)	130,848
Cash and Cash Equivalents at the beginning of the year				
Cash and Cash Equivalents at the beginning of the year		444,644	444,644	313,795
Cash and Cash Equivalents at the end of the year		444,644	444,644	313,795
Cash and Cash Equivalents at the end of the year		288,977	371,026	444,643

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.

Notes to the Financial Statements

Cashmere Avenue School Board of Trustees

For the year ended 31 December 2019

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgments in applying accounting policies

Management has exercised the following critical judgments 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.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation. Kiwi Park School - model spreadsheet

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.

k) Property Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor are recorded at cost, less accumulated depreciation and impairment losses. Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use. Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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 categories used by the School and the estimated useful life for each, are:

Buildings	40 years
Furniture	10 years
Equipment	5 - 10 years
Information technology	3 - 5 years
Plant	10 - 15 years
Grounds Development (non-building)	10 - 20 years
Leased assets held under a finance lease	4 years
Library books	12.5% diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlement*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.

p) Revenue Received in Advance

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

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

q) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

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

The School's financial liabilities comprise accounts payable, borrowings, 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) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

t) 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.

u) Budget Figures

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

v) 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.

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
2. Government Grants			
Operational Grants	453,833	455,222	469,175
Teacher Salary Grants	1,634,249	-	1,609,493
Resource Teachers learning and behaviour Grants	68,421	62,409	56,100
Other MOE Grants	121,048	159,009	15,307
Use of Land and Buildings	652,919	-	607,792
Total Government Grants	2,930,470	676,640	2,757,866

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
3. Locally Raised Funds			

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

Revenue

Donations - Voluntary	78,514	78,000	81,010
Donations - Home and School	91,000	126,000	81,000
Donations - Other	12,752	9,835	16,770
Activities	102,036	104,200	110,422
Trading	13,891	13,300	12,887
Other Revenue	6,446	5,200	1,803
Total Revenue	304,639	336,535	303,892

Expenses

Activities	95,290	100,300	98,431
Trading	4,602	5,300	4,068
Total Expenses	99,893	105,600	102,498

Surplus for the year Locally Raised Funds	204,746	230,935	201,393
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	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
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4. Learning Resources

Curricular	20,971	18,348	18,462
Library Resources	823	1,000	1,176
Information & Communication Technology	28,800	41,241	26,381
Employee Benefits - Salaries	1,751,596	110,920	1,683,290
Resource/attached Teacher Costs	120,198	102,266	113,530
Staff Development	38,239	55,476	39,025
Total Learning Resources	1,960,627	329,251	1,881,864

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
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5. Administration

ACC Premium	6,331	900	6,254
Auditing	6,379	6,195	5,293
Board of Trustees Expenses	11,794	13,550	11,489
Board of Trustees Fees	4,600	5,060	4,730

Communication	6,844	6,000	6,387
Consumables	11,359	13,550	10,943
Insurance	9,932	8,840	9,020
Operating Lease	12,635	12,635	10,529
Other	8,768	3,050	3,156
Salaries - Non-teaching	130,301	131,760	125,678
Staff expenses - personnel	5,201	5,000	5,194
Total Administration	214,143	206,540	198,672

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
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6. Finance

Finance Costs	1,196	-	1,657
Total Finance	1,196	-	1,657

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
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7. Property

Caretaking and Cleaning	82,465	79,969	73,466
Cyclical Maintenance Provision	19,591	2,500	16,739
Grounds	13,391	93,500	4,604
Heat, Light and Water	19,736	22,000	20,008
Rates	2,011	2,108	2,083
Repairs and Maintenance	120,586	187,000	12,098
Security	2,511	2,425	2,039
Use of Land and Buildings	652,919	-	607,792
Total Property	913,209	389,502	738,829

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

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
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8. Depreciation

Furniture	14,801	15,141	15,570
Equipment	15,110	14,229	13,395
Library	3,875	3,530	4,120
Plant	4,809	4,807	4,801
Grounds	10,254	11,622	7,498
ICT equipment	17,874	17,764	16,055
Leasehold Improvements	2,793	2,843	2,793
Leased Assets	8,770	6,035	6,409
Assistive Technology	14	1,234	775
Total Depreciation	78,299	77,205	71,416

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
9. Cash and Cash Equivalents			
Cash on Hand	150	150	150
BNZ Current Account	25,785	101,800	101,800
BNZ Imprest Account	1,084	1,149	1,149
BNZ Call Account	261,958	267,927	341,545
Total Cash and Cash Equivalents	288,977	371,026	444,644

In 2018 of the \$444,644 Cash and Equivalents, \$80,604 is held by the School on behalf of the Ministry of Education. These funds were spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
10. Accounts Receivable			
Teacher Salary Grant	114,763	110,641	110,641
Sundry Debtors	14,921	74,511	74,511
Total Accounts Receivable	129,684	185,152	185,152

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
.			
Receivables from Exchange transactions	14,921	74,511	74,511
Receivables from Non-exchange transactions	114,763	110,641	110,641
Total .	129,684	185,152	185,152

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
11. Inventories			
Stationery	2,029	1,325	1,325
Uniforms	431	540	540
Total Inventories	2,460	1,865	1,865

12. Property Plant & Equipment

2019	Cost \$	Accumulated Depreciation \$	Net Book Value \$
Information Technology	139,125	(88,947)	50,178
Equipment	163,275	(78,020)	85,255
Plant	81,061	(64,429)	16,632
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
Assistive Technology	868	(14)	854
Library resources	93,060	(62,204)	30,856
Balance at 31/12/19	1,047,059	(530,573)	516,486

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Information Technology	53,114	14,938	-	(17,874)	50,178
Equipment	73,201	27,164	-	(15,110)	85,255
Plant	11,997	9,444	-	(4,809)	16,632
Furniture	82,245	3,059	-	(14,801)	70,505
Grounds Development	57,823	92,024	(2,067)	(10,254)	137,526
Leasehold Improvements	103,191	-	-	(2,793)	100,398
Leased Assets	21,320	11,731	-	(8,770)	24,282
Assistive Technology	3,530	868	(3,530)	(14)	854
Library Resources	28,840	8,959	(3,069)	(3,874)	30,856
Balance as at 31/12/19	435,263	168,187	(8,666)	(78,299)	516,486

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Information Technology	51,842	17,326	-	(16,055)	53,114
Equipment	81,928	4,667	-	(13,395)	73,200
Plant	16,798	-	-	(4,801)	11,997
Furniture	94,617	3,199	-	(15,570)	82,245
Grounds Development	65,320	-	-	(7,498)	57,822
Leasehold Improvements	105,984	-	-	(2,793)	103,191
Leased Assets	23,243	4,487	-	(6,409)	21,320
Assistive Technology	3,957	2,757	(2,410)	(775)	3,530
Library resources	24,431	8,529	-	(4,120)	28,880
Balance at 31/12/18	468,120	40,966	(2,410)	(71,416)	435,263

2018	Cost \$	Accumulated Depreciation \$	Net Book Value \$
Information Technology	124,187	(71,073)	53,114
Equipment	136,111	(62,910)	73,201
Plant	71,617	(59,620)	11,997
Furniture	187,270	(105,024)	82,246
Grounds Development	158,422	(100,599)	57,823
Leasehold Improvement	111,732	(8,541)	103,191
Leased Assets	34,663	(13,343)	21,321
Assistive Technology	4,691	(1,162)	3,530
Library Resources	98,642	(69,801)	28,840
Balance at 31/12/18	927,335	(492,072)	435,263

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
13. Accounts Payable			
Operating Creditors	9,785	13,226	13,226
Accruals	5,477	3,793	3,793
Employee Entitlements - Salaries	114,763	110,641	110,641
Employee Entitlements - Leave Accruals	13,809	18,141	18,141
Total Accounts Payable	143,834	145,801	145,801

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Payables for Exchange Transactions	15,262	17,019	17,019
Payables for Non-exchange Transactions - Taxes Payable (PAYR and Rates)	-	-	-
Payables for Non-Exchange Transactions - Other	128,572	128,782	128,782
Total	143,834	145,801	145,801
	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL

14. Provision for Cyclical Maintenance**Movements in Cyclical Maintenance Provision**

Provision at the Start of the Year	110,531	110,531	101,792
Increase in Provision During the Year	(4,630)	-	16,739
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	(8,000)
Provision at the End of the Year	105,901	110,531	110,531

Provision Split as:

Current Portion	21,250	(6,938)	(6,938)
Non-Current Portion	84,651	117,469	117,469
Total Provision	105,901	110,531	110,531

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2018. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
15. Finance Lease Liability			
The School has entered into a number of Finance Lease agreements for TELA's. Minimum lease payments payable:			
No Later than One Year	7,292	10,383	10,383
Later than One Year and no Later than Five Years	7,780	4,438	4,438
Later than Five Years	-	-	-
Total	15,072	14,821	14,821

16. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual
Funds held in trust on behalf of Third Parties - current	-	-	-
Home & School Playground Redevelopment	-	-	\$45,000

17. Funds held for capital works projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:
Some additional work was undertaken using board funds within the year's maintenance budget. Non Slip Deck - Block 8;
Carpets - Block 9;

19. Remuneration**Key management personnel compensation**

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

<i>Board Members</i>	2019 Actual \$	2018 Actual \$
Remuneration	2,895	4,730
Full-time Equivalent Members	0.55	0.55
<i>Leadership Team</i>	2019 Actual \$	2018 Actual \$
Remuneration	597,979	566,631
Full-time Equivalent Members	6.00	6.00
Total key management personnel remuneration	593,894	570,631
	6.55	6.55
Total Full time Equivalent Personnel		

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

Salaries and Other Short-term Employee Benefits	2019 Actual \$000	2018 Actual \$000
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees

There were other employees with remuneration greater than \$100,000 was in the following bands

Remuneration \$000	2019 FTE number	2018 FTE number
110 - 130	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is

ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist

21. Commitments

a) Capital Commitments

As at 31 December 2019 the Board had not entered into any contract agreements for capital works
(Capital commitments at 31 December 2018: \$95,230)

b) Operating Commitments

As at 31 December 2019 the Board has no operating commitments

The Sharp photocopier lease is now included in commitments and ends in October 2021.

The MOE reclassification of Teacher Laptop leases as finance leases and the board change of approach to purchase of IT equipment leases has results in the current year figures being significantly reduced in comparison to the previous year.

	2019 Actual \$	2018 Actual \$
No later than One Year	12,635	829
Later than One Year and No Later than Five Years	7,371	-
Later than Five Years	-	-
Total	20,006	829

22. Managing Capital

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

23. Financial Instruments

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

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Financial Liabilities measured at amortised cost			
Payables	143,834	145,801	145,801
Finance Leases	15,071	14,821	14,821
Total Financial Liabilities measured at amortised cost	158,905	160,622	160,621

	2019 ACTUAL	2019 BUDGET (UNAUDITED)	2018 ACTUAL
Cash and Receivables			
Cash and Cash Equivalents	288,827	371,026	444,494
Accounts Receivable	14,921	74,511	74,511
Teacher Salary Grant	114,763	110,641	110,641
Total Cash and Receivables	418,510	556,178	629,645

24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

25. Critical Accounting Estimates and Assumptions

In preparing these financial statements the School has made estimates and assumptions concerning the future in regards to assets lives, provisions for cyclical maintenance and impairment of assets. None of these estimates and assumptions are consider critical by the School.

26. Community Grants

Our school community appreciates the support of the following organisations.

There were two community grants in 2019 \$1,757 (2018: \$4,770)

	2019 \$	2018 \$
St Vincent de Paul - towards senior camp	920	770
Thomas George Macarthy Trust	0	4,000
WCC Recycle Grant	837	0
	1,757	4,770

27. 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 Cochrah 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 Marae Roa O Khandallah



Analysis of Variance

Cashmere Avenue School Board of Trustees
For the year ended 31 December 2019

VARIANCE TO THE 2019-2021 CHARTER & STRATEGIC PLAN





Our Values	Mahi Tahī	Growth Mindset	Whanaungatanga	Empathy	Pride	
Our Capabilities	Resilience	Curiosity	Critical Thinking	Creativity	Collaboration	
Our Approaches	Innovation	Kaitiakitanga	Agency	Diversity	Learning to Learn	Identity
Strategic Goals	What We Will Measure				What We Will Do	
Relationships Through <i>mahi tahī</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 makingTeachers have grown in capability through collaborationTeachers are supported to be risk takers and explorers, who inquire into CAS' approaches to teaching and learningStudent 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 collaborationsCulture of coachingIdentity, diversity, culture celebrations - from individual to school-wideInvestment in peopleStaff, whānau, student consultationsCohesive school vision for all stakeholders	
	<ul style="list-style-type: none">Leadership collaboratively develops and pursues the school's vision, goals and targets for equity and excellenceStudents consistent experience learning opportunities that are inquiry and agency based, with high authenticityCurriculum 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> centredEvidence based learning initiativesEquitable access to eLearning devicesStudent-led learning pathwaysHigh-quality, needs based professional learningCurriculum 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 learnersSchool learning environments enable learners to exercise agency when making choices to learn how they learnWellbeing is promoted and planned strategies implemented				<ul style="list-style-type: none">Increasing number of flexible teaching spacesCollaboration to ensure the wellbeing of allGrowth of leadership opportunitiesParent support for nurturing child's resiliencyImplementation of meta-cognitive language	

School Background

We are a Year 1 to Year 6 school in Khandallah, situated below Mt Kaukau and with Wellington Harbour views before us. Our learners range from Years 1-6, we have a roll of 380 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.

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.

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. 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 part-time SENCO, experienced teacher aides and a released Associate Principal 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 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.

ANNUAL IMPLEMENTATION PLAN: 2019

Variance Key

Completed - Strong evidence of outcome

Completed

In progress

Deferred

Reconsidered

Add comments that provide evidence

Initiatives: What we will do	Actions	Outcomes
Strategic goal: Through mahi tahi we will achieve whanaungatanga by valuing diversity, empathy and collaboration		
<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 	<ul style="list-style-type: none"> 0.7 Released Associate Principal 	<ul style="list-style-type: none"> Supported staff, school processes accurate, streamlined communicated and robust, day to day management increased, stronger whole school leadership <p>Many aspects of the strategic plan progressing and people are well supported, as commented on by Support Staff and teachers. SEN strategies and systems streamlined. Teachers of SEN seek AP support across the weeks.</p>
	<ul style="list-style-type: none"> Kaumātua to formally gift 'whanaungatanga' at Teacher Only Day and staff to be immersed in the value. Getting to Know You Form rewritten with new values and capabilities. Use only at start of year. Staff provided with template for personal professional website to record evidence and 	<ul style="list-style-type: none"> Whanaungatanga reported as understood by parents re Vision, provides staff with valuable information & direction for goal setting around Values & Capabilities Staff meet Professional Standards and recording evidence in a manageable, efficient, effective way <p>New website will support further communication of this. Attestation accountability. Aligning requirements to nationwide communication on appraisal procedures (reducing workload).</p>

	<p>reflections against the Professional Standards for Teaching. Staff supported to use it effectively.</p> <ul style="list-style-type: none"> • Explore with Board, SLT and syndicate teams how we will communicate the vision and immerse our students into the language. • Cluster Collaboration process integrated into Teaching as Inquiry appraisal procedures. Teachers to explore the themes and choose one to engage in collaboration with. SLT to model and promote the learning from this, and modelling how to integrate into TAI. Principal to be part of Cluster Collaboration startup group and ensure the streamline and teacher agency approaches. • Appraisal Procedures amended to include: changes to recording of coaching conversations (1:1 coaching for TAI and priority students). Coaching Framework from 2018 to be integrated into Appraisal Procedures. • Culture of coaching strengthened through introducing group coaching to TAs. Formally timeframe group coaching into syndicate meetings. • Cultural Celebrations Co-ordinator appointed. Job description formed. 	<ul style="list-style-type: none"> • Hearing and seeing students using the language of the Vision in learning and everyday interactions <i>First year of our 3-5 year strategic plan where we've been communicating without strong visual reference points. After interacting with children, we know that values are mostly understood by children, and are what is used by teachers. Values stories show evidence of some understanding.</i> • Staff participate in Cluster Collaboration action research groups and engage in a personal inquiry to support their TAI goal(s) that is aligned with the Vision <i>First year of collaborating across cluster, teachers contributed and put a lot of effort into their teams. Collaboration sharing day saw the outcomes of the inquiries that teachers worked in with the cluster counterparts. The outcomes of their inquiries affected practice. Teachers chose from: Wellbeing, Transition, Agency and Innovation, Diversity, to inquire into.</i> • Appraisal Procedures are clearer, streamlined, more accessible and aligned with the Vision <i>Some streamlining has occurred based on Education Council communication. Coaching for Priority Learners has strengthened thinking about needs, and practice. Teacher observation record sheet continues to be a well aligned tool to our vision, and has proven to be a strong tool for feedback to teachers.</i> • System for teacher evidence of TAIs into Priority Students and personal professional focus aligned to vision, is streamlined. Less documents for appraisers to navigate. <i>See comment as above.</i> • All staff report that coaching is part of our culture and how we support each other <i>Coaching is threaded through our term overviews, and is expected by teachers to be part of their appraisal structure each term. They connect ideas in their conversations back to their coaching thinking.</i> • A variety of cultural events are celebrated throughout the year, reflected in the Wellbeing Survey with students feeling their culture has been acknowledged.
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	<ul style="list-style-type: none"> Graphic Designer engaged. Yr 5 & 6 student designs to contribute to the representations for the values and the capabilities. Website Development Team created. Planning to involve consultation with Board, staff and community on what is needed. Te Reo and Tikanga teacher employed for 0.2 FTE. Staff to record evidence of te reo learning in personal professional website. Hermann Model PLD to support relationships amongst staff and to build empathy. Staff to explore how this knowledge could be used with their students. Reporting and Information Sharing procedures rewritten to align with new vision, including mid-year report format and changes at end of year to include Learners' Profile Feedback and consultations: Parents: what's understood about our vision? Health and PE Education Survey. Website development. 	<p>A variety of cultural events have been celebrated e.g Matariki, RWC. Results from student wellbeing survey will indicate whether students feel their culture has been acknowledged. Various community members have fed back on the enjoyment from children from these activities.</p> <ul style="list-style-type: none"> Vision represented in graphic form that all stakeholders can identify, connect with and relate to. After consultation with children and staff, designers have presented three concepts. Parents and staff consulted on two concepts. Vision is threaded through designs and to be utilised by website developer. Strong positive feedback has come from parents and teachers. Graphics are yet to be published - due in February with the launch. Public face & digital footprint of CAS clearly communicates Vision, Values and culture. Website developer engaged and communication with and between graphics team is ongoing. More Te Reo spoken by staff and students. Inclusion of Te Ao Māori in classes consistent. Regular, timetabled te reo and tikanga learning has supported staff and children to use te reo more. Evidence from teachers using Te Reo freely yet to be seen. Staff develop understanding of 'Learning to Learn' approach i.e empathy for themselves and others, utilise new learning in classrooms with students. Teaching staff have an early awareness of themselves as people with thinking preferences. Yet to profile part time teachers. Need to develop whole school language and support tools for metacognition in classes. Procedures and policies for reporting align with the Vision See report template. Leadership inquiries are now heading towards the use of 'just-in-time- reporting'. Stakeholders will have a clearer understanding of, and be able to articulate our CAS Vision. Parents involved in decision making. Parents have been consulted on graphics and through the community
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	Teachers: school processes, cluster collaboration, vision graphics, leadership of school	survey. Parents have been invited to hear about school processes. Stakeholders communicated however questions show lack of true understanding and class placement emails in Term 4 indicate parents need for further understanding in school's direction. We believe that use of the new website to explain this will help, but the leadership team are now considering a community communication event that utilises children as the stars.
Variance Key Completed - Strong evidence of outcome Completed In progress Deferred Reconsidered Add comments		
Initiatives: What we will do	Actions	Outcomes
Strategic Goal: Creative learners who use learning processes to be inquiring, critical learners.		
<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 	<ul style="list-style-type: none"> Cohesion of Leadership Team strengthened through learning coaching questions to use in everyday interactions with staff. Continue to work with Mark on leadership actions that support change leadership. SLT Team to visit a school exceptional in leading change Jo supported by Kate through developing ways to collaborate and understanding the needs of each Time-framed coaching of APs on leadership goals 	<ul style="list-style-type: none"> Face of Leadership and SLT Norms upheld with strength <p>Able to solve problems as a team, utilising strengths and thinking preferences. Experienced as a united front - staff know that one answer from a leader, is the answer from leadership. Able to present to community as a team with a shared understanding. SLT to visit Ngatea School in 2020.</p> <p>APs sought coaching on a needs basis, whilst some timetabling did occur. Still needs to be a focus for next year.</p> <ul style="list-style-type: none"> Each AP able to state what is needed for each team member to make shifts in their learning, and to idealise what is needed school-wide. <p>End of Year appraisal documents indicate</p> <ul style="list-style-type: none"> Improved individualised support for APs, creating supported teachers who are risk takers that make regular shifts in their practice. <p>Each AP has been coached on what is eventful in their team, and with what teachers are inquiring into. Sharing of that knowledge has allowed for better planning of PLD for next year, and understanding of what is / is not working well this year.</p>

	<ul style="list-style-type: none"> Junior Team inquiry into play-based learning Whole school PLD in inquiry, kicked off by PLD with Kath Murdoch. Plans made for PLD with Kath Murdoch for following year. Teacher feedback sought. 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. Priority Student tracking: released AP to co-ordinate tracking systems and SLT analyse the impact on our Priority Students three times each term (Thursday meetings). Priority Student stories streamlined. Staff to share practice on what is making an impact. Strategies to be banked. Classroom observations by SLT. What are we noticing that is cohesive with our approaches and opportunities to grow student capabilities. 	<ul style="list-style-type: none"> Staff equipped with deeper knowledge & understanding of play-based approach to communicate with parents and inform daily teaching practice. <p>Junior Team minutes indicate areas of learning for each teacher, and what they want to know more about. Several of the teachers used their PBL inquiry to feed into their cluster TAI. The Junior Team developed Mahi Tahī as practice across the team into PBL. After each class does Mahi Tahī, there are various offsets from this into the daily programme e.g. if students are exploring in Mahi Tahī about travelling in a plane, it might be that they write about this in class. Furthermore the class might become so hooked, it becomes their context for learning. The latter, is variable across classes. <ul style="list-style-type: none"> Students have more opportunity to inquire into areas that they are interested in. <p>After the PD session, a number of teachers reported positively on the learning and are wanting the next step. However, the SLT needs to couple this learning with increased walk-throughs / observations of Inquiry learning and to what degree of KM's 10 practices are we all demonstrating. Inquiries are still teacher led / syndicate driven, and are concept based rather than with a rich inquirable question based on a concept. <ul style="list-style-type: none"> Model of learning process developed and communicated. Parents and students report on the consistency of practice across school. <p>Exploration of the need to update our Behaviour Procedure took preference for this.</p> <ul style="list-style-type: none"> Changes in TAI to be deeper and increased impact to see more acceleration. <p>More evidence of this required as we maintained our 2018 practice as a SLT on this - although the tracking and analysing is happening, it is not occurring to the depth we need. SLT discussions were timetabled however these were shifted due to several interruptions this year that were of significant priority e.g. High Needs students, Year 2 community comms.</p> <ul style="list-style-type: none"> Greater cohesion observed across the school that is aligned to our approaches. <p>This is progressing due to the CallBack Day staff discussions, the syndicate team talks and approaches being led through unit holder</p> </p></p>
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	<ul style="list-style-type: none"> eLearning Team to inquire into Digital Technologies PLD, and to incorporate this learning into the CAS ICT Continuum. Staff personalised PLD timeframed across the year. eLearning Team given time from Term 2 on for offering workshops with teachers, to support the development of the ICT Continuum in classroom programmes Kaitiakitanga co-ordinator role formed. Job Description created. ULearn PLD offered, according to budget tracking 	<p>responsibilities. As a SLT, we need to decide what are our strategic main foci and what needs to be observed in our whole school walk-throughs.</p> <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>eLearning Co-ordinator has enquired into this and prepared a document of readiness for the SLT to implement next year. Staff are yet to know how they implicitly are teaching to the DT curriculum and what they need to do explicitly.</p> <ul style="list-style-type: none"> Impact on class learning design on Future Focused concept of sustainability. Curriculum Design in 2020 to be improved through coordinator's support. <p>Kaitiakitanga coordinator developed and communicated a proposal to the SLT for what and how to incorporate Kaitiakitanga concepts into opportunities for all students.</p> <ul style="list-style-type: none"> Future-focussed, innovative professional learning supports staff to implement Vision. <p>Positive feedback from ULearn attendees. Each have ideas to integrate into their programmes and to support their colleagues with. They connected with other educators who are leading in innovation.</p>
<p>Variance Key</p> <p>Completed - Strong evidence of outcome</p> <p>Completed</p> <p>In progress</p> <p>Deferred</p> <p>Reconsidered</p> <p>Add comments</p>	<p>Initiatives: What we will do</p> <p>Strategic Goal: Proud, motivated learners who explore self and take risks</p> <ul style="list-style-type: none"> Increasing number of flexible teaching spaces Collaboration to ensure 	<p>Outcomes</p> <ul style="list-style-type: none"> Staff demonstrate a shared understanding of the values and capabilities. <p>Values are explored and communicated with by teachers, as</p>

<ul style="list-style-type: none"> 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"> Inquiry PLD with Kath Murdoch to explore the traits of an inquiring teacher who builds students individual capabilities SLT to lead team discussions on evolving articulating and demonstrating their learner capabilities. Learners' Profile of the capabilities planned by SLT using 2018 start and examples. SLT reference material to support staff to make levelling decisions. Staff to establish levels of success at Year 2, Year 4, Year 6. Confirm by Term 3. Use language during student-led conferences and in end of year report. Learners' Profile to include meta-cognitive, learning to learn language - informed by Hermann Model professional learning. Term 4, enquire with students their understanding of the Learners' Profile so far. Student voice survey and interviews (Term 4). Form as baseline data for 2020. Hermann Model PLD by Ben Witheford. Staff will explore different thinking styles and how these impact on learners making choices to suit them. Mural outside pool to depict our local environment - being proud of our location and what our student voice has created. 	<p>evidenced through hearing and seeing teachers, as well as what comes as feedback from home. The capabilities have been made into a Learner Profile which was used to support mid-year and end-of-year reporting.</p> <ul style="list-style-type: none"> Aspects of inquiry learning evident in class programmes. Strong evidence of aspects, however as mentioned in evaluation of 'Powerful Learning Opportunities', not all 10 practices are taught in depth. Learners' profile established and reflected in school form of communication and reporting. See notes in first evaluation above also. A Think Tank was led by Jo Staites on this, and there was positive feedback from teachers involved (evidence derived from Principal's 1:1 talks). Student Voice surveys: Behaviour Management, Agency and Wellbeing. Analysed with SLT and both discussed with Board. Aspects of Hermann Model evident in class programme. Teachers have explored their preference for thinking. This has helped inform the SLT and collegial comms e.g. knowing that our staff mostly have a preference for creative and emotional thinking, we have led our PD accordingly. Teachers may have been engaged with other enlightening PD this year to transfer the knowledge of this tool to their own teaching practice. Mural completed. Students can connect with local identity. Overwhelmingly positive response for our new mural, which fed into the preferences for our vision's graphics (Tuis).
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	<ul style="list-style-type: none"> • Board to discuss how the school nurtures staff wellbeing, and what strategies are in place for students. • Staff meeting schedule to acknowledge the wellbeing of staff, and what can be done through emails and syndicate team discussions. • Wellbeing Survey from NZCER to be revised according to CAS language. Analysis to inform planning for 2020. • Staff release day in Term 4 to support assessment and reporting procedures. 	 <ul style="list-style-type: none"> • Board have known strategies the school has in place for wellbeing. <p><i>Needs to be better communicated to Board.</i></p> <ul style="list-style-type: none"> • Staff meeting schedule streamlined to reflects needs, workload and wellbeing of staff - only necessary/ timely meetings <p><i>See staff meeting schedules in SLT minutes.</i></p> <ul style="list-style-type: none"> • Wellbeing survey revised, administered and analysed. See report to Board and staff. • Workload acknowledged and wellbeing supported. <p><i>Principal appraisal may give insight on this.</i> <i>This outcome is progressing because it should be something we always want to work and improve on - never 'completed'.</i></p>
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Priority Student Achievement Targets 2019

The following critical baseline information was found when internally evaluating our end of year curriculum level expectations data for 2018 in Reading, Writing and Maths.

Critical Baseline Information:

- 13% (37) of students did not meet the curriculum level expected in writing.
- 73% (27) of the students that did not meet the curriculum level expected in writing were boys.
- Currently 8 of our 33 Māori students did not meet the curriculum level expected in writing (22% of students not meeting curriculum expectations were Māori students). 7 of these students are boys.
- 10 of the students that did not meet the curriculum level expected in writing, are in Year 2 for 2019.

Strategic Goal: Creative learners who use learning processes to be inquiring, critical learners.

Targets

- All students identified for writing:** For 35/37 students who did not meet the curriculum level expected in writing for 2018, to make accelerated progress in 2019 so that they are *within* the level expected for the end of the year.
- Boys identified for writing:** For all boys to report on a positive attitude towards writing.
- Māori Students, Writing:** To have all Māori students at the expected curriculum level in writing by December 2019.

Actions	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
Coaching on Priority Students to be framed with improved questions that sharpen goals and sharpen strategies.	SLT Class Teachers	Coaching twice per term.	Coaching release
Staff to share practice on what is making an impact. Strategies to be banked.	Teachers Released AP	Staff meeting twice per year Strategies regularly	Strategy bank
PCT and new teachers equipped with teaching strategies		July	Sheena Cameron PLD

Analysis of Variance Against Achievement Targets

1. All students identified for writing: For 35/37 students who did not meet the curriculum level expected in writing for 2018, to make accelerated progress in 2019 so that they are *within* the level expected for the end of the year.
2. Boys identified for writing: For all boys to report on a positive attitude towards writing.
3. Māori Students, Writing: To have all Māori students at the expected curriculum level in writing by December 2019.

Outcomes in relation to the achievement targets	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
2018 Priority Students in Writing <ul style="list-style-type: none"> • 49% (17/35) of students that were below in 2018, are at the expected curriculum level in 2019 • 51% (18/35) of students that were below in 2018 remain below the expected curriculum level in 2019 • 43% (15/35) of students that were below in 2018 made accelerated progress in 2019 Priority Students - Boys Achievement in Writing (27 of the 35 students below in writing in 2018 were boys) <ul style="list-style-type: none"> • 52% of boys who are Priority Students (14/27) are at the expected level in 2019 • 48% of boys who are Priority Students (13/27) made accelerated progress • 48% of boys (13/27) who are Priority Students are below the expected level in 2019 • Positive attitudes are reported through coaching conversations with teachers, and general attitudes from the eASttle analysis were positive Māori Achievement 2019 <ul style="list-style-type: none"> • 33% (11/33) of Māori students are below the expected level Whole School Achievement in Writing, 2019 335 is the total number of students' achievement	<p>43% of our 2018 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 • Professional Learning for Provisionally Certificated Learners • Interventions, such as Reading Recovery and Quick 60 • Leadership team's review of Priority Student Learning Stories, ensuring these are purposeful and effective. <p>For our 51% (18/35) of students who were below in 2018 and in 2019 remain below the expected curriculum level, there are unique needs to consider:</p> <ul style="list-style-type: none"> - 8 are on the SEN register as Priority 2 or 3 for having unique learning needs (e.g. Dyslexia, behaviour) - 4 are ESOL identified students - 2 have concerns in absenteeism - 3 have concerns in wellbeing <p>Our 33% (11/33) of Māori students who are below the expected level in 2019, have unique</p>	<p>Remain focus on Writing</p> <p>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 providing 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 with students - consultant - Elements of effective writing programme expectations - consultant - 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>calculated in 2019. This is from the end of Year 1 - Year 6.</p> <ul style="list-style-type: none"> ● 62% (209/335) are at the curriculum level expectation 2018: 71% (211/300) were at the curriculum level expectation ● 23% (77/335) are above the curriculum level expectation 2018: 17% (52/300) were above curriculum level expectation ● 15% (49/335) are below the curriculum level expectation 2018: 12% (37/300) were below the curriculum level expectation 	<p>needs:</p> <ul style="list-style-type: none"> - 4 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 <p>High levels of positive attitudes we believe are due to:</p> <ul style="list-style-type: none"> - Increased levels of agency in writing programmes - Equitable access to ICT devices to support their written expression - Positive classroom cultures - ownership of environment, learning design and learning to learn approach 	
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Kiwi Sport

Cashmere Avenue School Board of Trustees For the year ended 31 December 2019

Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwi sport funding of \$4,981.62 (excluding GST).

The funding was spent on 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.

A staff member coordinated Inter school events with some of the funding being used to provide the staff member with release time to affect this. School sports uniforms and equipment were managed by school staff and provided to the teams.

The school field and courts was made available to the school families from the local junior soccer, cricket and netball teams for practices.

The number of students participating in extra curricula sport organised by the school was 59% of the school roll (60% in 2018).

Independent auditor's report

To the readers of the financial statements of Cashmere Avenue School for the year ended 31 December 2019

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 3 to 21, which comprise the statement of financial position as at 31 December 2019, 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 2019, 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 11 May 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities 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 1 to 2, and pages 22 to 37 but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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