



**2009 ANNUAL REPORT
AND
FINANCIAL STATEMENTS**



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Chairperson's Report

Introduction

The main focus of the Board of Trustees is on governance of the School and the Board's report discusses the progress we have made in key areas of governance. Our areas of focus are to:

- Develop and review the School Charter;
- Set the strategic direction for the School;
- Appoint, assess the performance of and nurture the Principal;
- Act as a Good Employer of staff;
- Provide a safe physical and emotional learning environment;
- Oversee the School's financial position;
- Foster positive relationships with the community;
- Comply with our legal responsibilities.

Board of Trustees Membership

Board membership was stable during the 2009 year, with no changes at all in Board composition. A table setting out details of Board membership, tenure and portfolios is on page 16 of this report.

Being on the Board of Trustees is a big commitment. It involves a lot of work which often goes unrecognised, including participating in training sessions and planning workshops. During 2009 the Board held a full day planning workshop in March and Board members completed several of the new "webinar" training modules developed by the Ministry of Education. Our thanks are extended to everyone on the Board for their contributions during another busy but productive year.

Governance and Management

The definition of Governance and Management, adopted by the Board in 2008, served as the basis for the on-going working relationship between the Board and the Principal. The Board made further progress in its objective of reviewing its "Statements of Policy" to reflect this approach. Each Statement is being reviewed and rewritten to set out what matters of principle are expected to be taken into account under each policy area together with clear delegations of authority to the Principal. Each Policy Statement is then published to the community for consultation before formal approval by the Board. During 2009, the Board developed and approved Policies on Self Review, Financial Management and Property Management.

Completing the suite of Board Policies, encompassing Personnel, Health & Safety, Curriculum Delivery and Reporting to Parents, will be a priority for the Board in 2010.

School Charter

During 2009 the Board completely rewrote the School Charter. This followed extensive consultation with the school community that dovetailed with the initial development work on the Khandallah School Curriculum. It was important that these two activities were co-ordinated, as the community's review of the School's Vision and Values, which are aligned with those set out in the revised NZ Curriculum, form the base for the new Charter.

In developing the School's strategic goals, the Board of Trustees and staff worked closely together to develop a set of principles or beliefs of what is important in maintaining high standards of student achievement in primary school education. These beliefs, in turn, underpin the development of the goals. These are intentionally broad and yet they make simple, powerful statements about what is important at Khandallah School.

The strategic goals are "unpacked" each year in the Annual Plan, developed by the Principal and Leadership Team. The Principal reports on progress against the Plan at Board meetings and her review of performance against the Plan for the 2009 year is set out on pages 6 to 8 of this report. This process completes the annual planning & reporting cycle and forms an important part of the Board's accountability to the community.

National Standards

The government continued with the development of its National Standards system during the course of 2009. The School and the Board have been involved in various ways during the year:

- The School was featured in a Radio New Zealand Insight programme in April, when reporter Gael Woods visited the school. The programme featured interviews with the Principal and Board Chairperson and recordings of students at work in Room 13;
- The Leadership Team and Board Chairperson attended the sector consultation meeting held at Silverstream;
- 14 parents from the school attended the parent consultation meeting held at Raroa Intermediate;
- Submissions to the consultation process were made by the Board and the Principal, who participated in a combined submission together with several other principals in the North West Cluster;
- The Board set out its concerns in letters to both our local MP, Peter Dunne and the Minister of Education;
- The Principal and Board Chairperson both attended the National Standards Forum held in Wellington in November. This was attended by leading academics, researchers, school sector representatives, trustees, principals and teachers;
- The Board included a statement on National Standards to the community, setting out its concerns, in the end of year newsletter.

The approach to implementing National Standards in 2010 will be developed by the Board, in full consultation with the school community. However, the Board's focus remains on ensuring that all initiatives in the school must be consistent with the Khandallah School Charter. Furthermore, the Board wishes to encourage as many parents and caregivers as possible to become more fully aware of the National Standards system.

Staff

The Board wishes to record its appreciation to all our staff for their hard work and commitment during the year. The significant changes underway within the School would simply not be possible without the full involvement and commitment of all our staff.

The Leadership Team, comprising the Principal, Deputy Principal Mark Leggett, Assistant Principal Jane Hatley and Senior Teacher Karen Grant continued their work with an external professional consultant focusing on leadership skills professional development.

Professional development is a high priority within the School and the teaching staff participated in several programmes throughout the year. Further discussion of staff professional development is set out in the Principal's Report.

Learning Environment

The Board established a Property Committee to provide governance over property development and maintenance work. The Committee has functioned well in managing the major development projects undertaken during the year and supporting the Principal with more timely and focused decision making.

A "Conceptual Development Plan", setting out a blueprint for how the School property could be developed over the next five years or so, was initially prepared in 2008. The first major project identified was the remodeling of Room 16 to create an ICT Suite and the conversion of office space in the Library to create an office for the team of RTL B teachers based at the school. This project was completed over the summer holiday period and the fit-out of the ICT Suite was completed in time for the start of the 2010 school year.

It is very satisfying to have now reached the point where the ICT Suite is a reality and our children are starting to reap the rewards of everyone's hard work. It has been a long time coming but the Board of Trustees would like to acknowledge the efforts of all involved in bringing this major project to fruition. The purchases of ICT equipment for both the classrooms (2008) and the ICT Suite (2010) have had a direct bearing on the quality of education that the teachers can provide to the students.

Other major projects undertaken during 2009 included the replacement of the school's security system, seismic strengthening work on D Block and the Hall annex, resealing of the main driveway and drop-off area, access modifications for a special needs student and pre-painting cladding and roofing maintenance. In total, over \$500,000 was spent during 2009 on the property infrastructure.

Another significant exercise in 2009 was the commencement of a phased programme to paint the exterior of the school's buildings. A completely new colour scheme has been developed by Amanda Wilkinson, a member of the

school community, and this has been extremely well received. The Board would like to thank Amanda for her outstanding contribution to enhancing the school environment.

Financial Position

Day-to-day management of the School's finances is the responsibility of the Principal. The Board established a Finance Committee to provide governance oversight of financial matters and to support the Principal. The Board retains the authority to make major decisions on financial matters, including formal approval of the Annual Report & Financial Statements and approval of the Annual Budget and any reforecasts.

The Finance Committee developed a new set of Financial Management Procedures and Internal Controls. These were reviewed by the school's auditor in a pre-audit visit at which time the Board's financial risk assessment analysis was also reviewed. There were no issues raised in the 2009 audit management letter.

The Income Statement for the year ended 31 December 2009, as set out on page 18 shows a surplus for the year of \$29,985. This compares favourably to Budget, which predicted a deficit of \$20,053. The School's financial position is satisfactory and the Balance Sheet and Notes to the Financial Statements are set out on pages 20 to 30.

The Board relies on locally raised funds to help fund the initiatives which it believes are necessary to support teaching and learning. These include the cost of Reading Recovery, teacher aide support, the Librarian and administration staff. We are grateful to the local community for the strong support given to the School both by way of parent donations received and fundraising carried out. In the 2009 financial year, parent donations raised \$79,285 and the Board received \$44,600 from the Home & School Association, plus other donations and grants, making a total of \$134,819 in locally raised funds.

Home & School Association / Community Support

Khandallah School receives amazing support from its parent community and the Board wants to thank everyone involved in supporting the School. This includes the many parent helpers, who give freely of their time, whether it be to assist in the library, help with PMP, run the sausage sizzle, provide transport on School outings, supervise crossing patrols, manage and coach sport teams, or in any of the other numerous ways; to all of you we say THANK YOU!!

But the Board would especially like to thank the Committee of the Home & School Association, with a special vote of thanks to the office holders, Rebecca Morder (Chairperson), Stephen Hilson (Secretary) and Grete Hindsberger (Treasurer). This group of people works incredibly hard to organise and run the many events throughout the year which not only raise funds for the school, but also create the wonderful community spirit which makes this school so special. On behalf of all the community we would like to say a big "Thank You" to all of you.

Bill Courtney
Chairperson

Principal's Report

Report of Strategic Goals for the year ended 31 December 2009

It is with great pleasure that I present this annual report based on the five strategic goals outlined in the revised school charter.

Goal 1

To consolidate and extend high levels of achievement in all aspects of the curriculum, especially Literacy and Numeracy, through effective teaching / learning pedagogy including clear articulation of learning intentions, use of success criteria and formative assessment practice.

2009 school targets for student achievement in the foundation learning areas of Literacy (Reading, Writing) and Numeracy were based on the analysis of achievement data from 2008. The Analysis of Variance on pages 9 to 14 of this report outlines clearly our progress towards meeting our goals for maintaining high levels of achievement and reducing identified areas of underachievement.

During 2009, delivering effective teaching and learning programmes in every classroom remained a priority. Teachers used assessment data to identify areas of strength and weakness of individual students. Grouping for need and regular guided instruction were key features. Students were increasingly supported to use assessment information to inform their own learning and next learning steps.

Board funded teacher aides supported effective classroom practice in both Literacy and Numeracy. All received professional development delivered either by the Resource Teachers: Learning and Behaviour or advisors. Intervention programmes implemented during 2009 included Reading Recovery and Writing facilitated by teachers and Numeracy facilitated by a trained Teacher Aide. Identified students received instruction in one-to-one or small groups over and above the regular classroom programme.

Students from non-English speaking backgrounds were also identified, assessed and monitored with funding applied for where students met the Ministry of Education criteria. Students with ESOL requirements received extra support through targeted programmes implemented by Teacher Aides under the direction of the classroom teacher and/or SENCO (Special Education Needs Co-ordinator).

During 2009, opportunities for rich learning were provided through key concepts in "Me and My Environment" (Health, Social Studies and Environmental Education); "How does that work?" (Science, Technology); Celebrating Diversity through The Arts (Music). Each key concept was studied for one term to allow time for inquiry processes to occur. Student achievement before and after learning in fair testing procedures was a feature of the Science theme in Term 2.

An emphasis on developing swimming and water safety skills saw us partner with EasySwim. Trained swimming coaches assessed and taught students grouped by ability. Water safety was a significant feature of the programme in the lead up to Senior School camp at the end of Term 1.

The school took a pro-active stance during 2009 and implemented the Perceptual Motor Programme to enhance the readiness to learn for students in Years 1 and older students as identified. The programme was able to operate for one term due to the high levels of parent support. Positive outcomes were apparent for all children involved.

Many opportunities to enrich and extend gifted and talented students were actively sought and offered whenever possible. These included Kids Conference; Extending Writers and Artists workshops; Speech / Poetry competitions; Northern Zone and Regional sporting fixtures; Choir; International Assessments; One Day School and after school activities such as chess; second language learning; mini ball; flipper-ball; netball; soccer; rugby and cricket.

Goal 2

To promote the quality of teaching through whole-school professional development programmes linked to school goals.

Whole-school professional development, through the Assessment to Learn contract, developed teachers' formative assessment knowledge and practice in order to improve student learning and achievement in writing. All teachers

participated in professional learning delivered by facilitators from Learning Media and actively supported by the school's Leadership Team. Observations of classroom practice and learning conversations with students formed the basis for feedback interviews with teachers. Teachers identified their progress against clearly defined indicators for effective practice and set next learning goals. Regular staff meetings were used to discuss and share examples of effective practice, analyse student data and monitor achievement.

Targeted professional development in Numeracy followed the whole-school focus during 2008. Teachers in the senior syndicate were supported by the Numeracy facilitator from VicLink and the Numeracy Lead Teacher to extend their knowledge and practice in order to extend the achievement of an increasing number of students operating at advanced strategy stages. Teachers new to Numeracy and Beginning Teachers were also supported. Four teachers attended workshops.

The key competency of Thinking remained a focus for both teacher professional development and student learning as our participation in the Extending High Standards Across Schools contract continued. Professional learning involved the EHSAS facilitator working closely with the school's lead teacher and key people from each syndicate. These teachers led teacher development and ensured that thinking was a component of all unit planning. During 2009, teachers focused on using questioning in reading to develop higher order thinking. Teachers were observed at the beginning of the year and then again at the end of the year taking a guided reading session. Feedback was given on the number and type of questions asked. This emphasis generally resulted in higher order questioning being used more confidently and frequently by teachers.

The Performance Management system operated during 2009. The system involved development of personal professional goals, planning checks, observation of classroom teaching, self review and attestation against the Professional Standards. Performance management processes have both accountability and formative functions enabling the school to gain a full understanding of areas of strength as well as identify areas for future development.

Goal 3

To foster an innovative physical and learning environment that supports effective teaching.

A significant start has been made upgrading our facilities to create an innovative learning environment. A pod of 9 computers was installed in the double teaching block for use by senior classes. Room 16 has been modified to create a dedicated space for an ICT Suite. Construction work had been concluded by the end of 2009. Modification of the library has enabled the creation of dedicated space for the Resource Teachers of Learning and Behaviour. In turn, this has freed up spaces for teachers to work during classroom and assessment release time.

Other areas of property development included addressing health and safety, security and building maintenance issues. A revised building maintenance and external painting schedule was initiated with two classroom blocks and the dental clinic repainted in new school colours during the 2009 year. A full security upgrade, resealing of the school drive and car park area to remove large potholes, structural mitigation work to strengthen the three-storey block and the hall annex as well as visibility access work was completed.

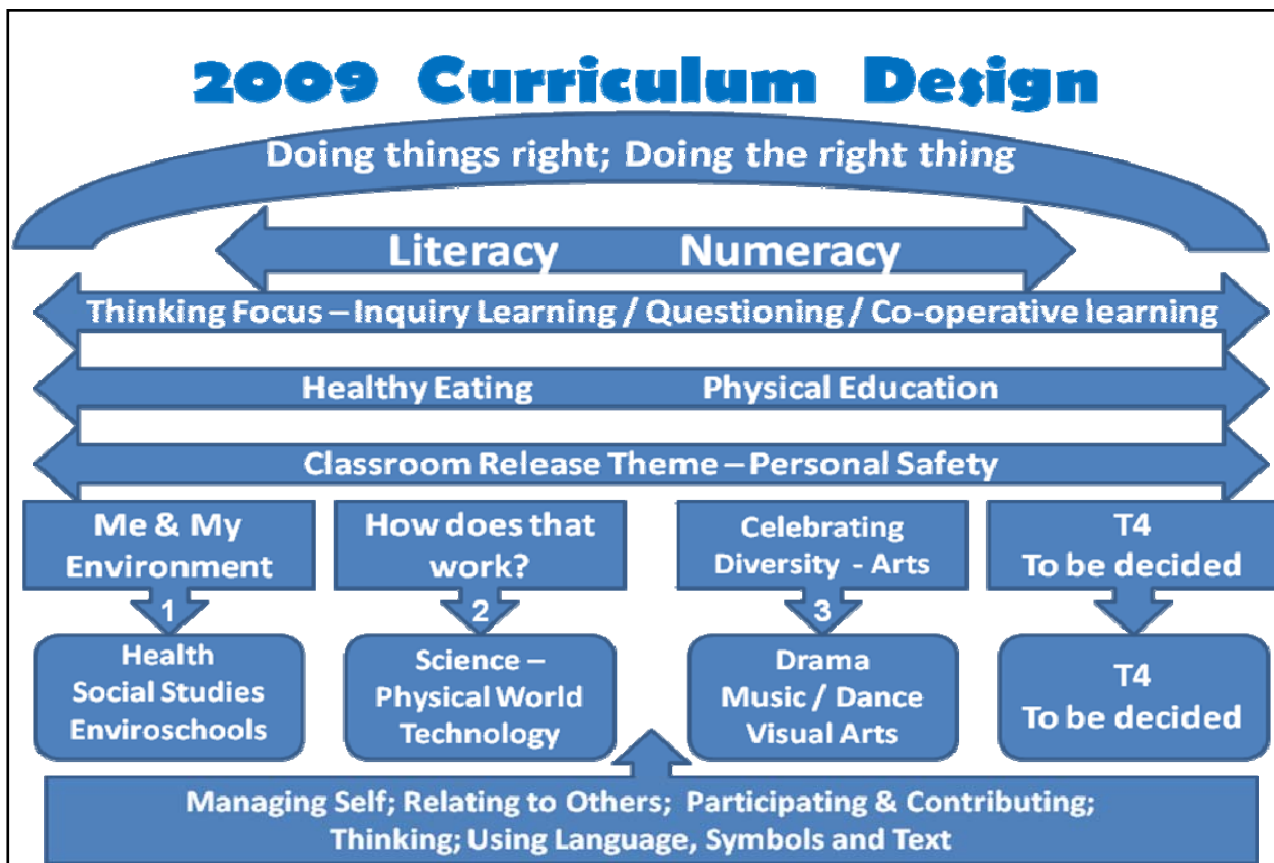
A new contract was negotiated with Roger Seymour of Seyclean Schools which delivered full caretaking and cleaning services. Our challenging multi-level, green and bushy environment has been maintained by parents through the use of regular class working bees overseen by the Home and School Association.

Goal 4

To develop a school curriculum which reflects the expectations of the revised New Zealand Curriculum and the aspirations of the Khandallah School community.

Parent engagement evenings, teacher only day and professional learning opportunities have led to a review of the school mission, vision, values and principles to inform both the school Charter and Curriculum.

The following model for curriculum design was trialled in 2009. The model showed clearly that foundation learning areas of Literacy and Numeracy were taught throughout the year. While learning and practising key competencies was a feature of all programmes, a sustained focus on thinking occurred across all curriculum areas. Rich learning contexts were provided for through inquiring into a key concept each term. Our values were modelled and encouraged under the overarching "Doing things right; Doing the right thing" banner.



Informed by the professional learning staff have undertaken during the past two years, our Khandallah School Curriculum was documented as a “work in progress”. This document describes how we will give effect to the NZ Curriculum. It is a living document which will evolve over time as we continue to learn about effective teaching and respond to the needs and aspirations of our students and our community. The document was presented to teachers and Board of Trustees for feedback and will be shared with the school community in 2010.

Goal 5

To strengthen partnerships with parents, caregivers and the wider community and to collaborate and consult fully on all key decisions affecting the School.

Home/school partnerships were strengthened by engaging with parents around various aspects of school life including their child’s learning, education outside the classroom, class/syndicate structure and operations, curriculum and self review. Parent evenings, meet the teachers, 3-way learning conferences, individual assessment portfolios, regular newsletters, home/school communication processes, class parent representatives, parent help programmes and self review surveys are some of the ways engagement occurred. Many of these promoted parent understanding of, and participation in, the learning process.

The principal and staff representative attend Home and School Association meetings regularly. All staff are encouraged to attend social functions organised by the Home and School or Board of Trustees.

Conclusion

I am delighted to report that our school continues in good heart. From the summary above it is evident that significant progress has been made during 2009. I would like to acknowledge the fabulous attitude of students, staff, Board of Trustees, Home and School members and parents and thank them for their positive and constructive contributions which have helped us achieve our goals.

Louise Green
Principal

Analysis of Variance

For the year ended 31 December 2009

Strategic Goal:

- To consolidate and extend high levels of achievement in all aspects of the curriculum, especially literacy and numeracy.

Baseline Data – Reading:

At the end of 2008, reading results were as follows:-

- Year 1 = 95% reading at or above expectation based on Running Records (PM Benchmarks).
- Year 2 = 97% reading at or above expectation based on Running Records (PM Benchmarks)
- Year 3 = 96% reading at or above expectation based on Running Records (Probe).
- Year 4 = 88% reading at or above expectation based on asTTle indicators (e-asTTle).
- Year 5 = 95% reading at or above expectation based on asTTle indicators (e-asTTle).
- Year 6 = 84% reading at or above expectation based on asTTle indicators (e-asTTle).
- Whole school = 93.5% reading at or above expectation based on the above tools.**

Target	<ol style="list-style-type: none"> Maintain high levels of achievement in reading with <i>at least</i> 90% of students achieving at or above expectation Reduce underachievement in 2009 Year 5 cohort from 12% to below 10% by targeting identified students through daily guided reading and intervention programmes.
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Outcome	<p>By the end of October 2009 our results were as follows:</p> <p>ALL STUDENTS</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Tool</th> <th>Year</th> <th>Well below expectation</th> <th>Below expectation</th> <th>At expectation</th> <th>Above expectation</th> <th>Well above expectation</th> </tr> </thead> <tbody> <tr> <td>PM</td> <td>1</td> <td>0%</td> <td>2%</td> <td>61%</td> <td>31%</td> <td>6%</td> </tr> <tr> <td>PM</td> <td>2</td> <td>0%</td> <td>0%</td> <td>33%</td> <td>64%</td> <td>3%</td> </tr> <tr> <td>Probe</td> <td>3</td> <td>3%</td> <td>0%</td> <td>27%</td> <td>37%</td> <td>33%</td> </tr> <tr> <td>asTTle</td> <td>4</td> <td style="background-color: yellow;">2%</td> <td style="background-color: yellow;">12%</td> <td style="background-color: yellow;">62%</td> <td>6%</td> <td>18%</td> </tr> <tr> <td>asTTle</td> <td>5</td> <td style="background-color: yellow;">1%</td> <td style="background-color: yellow;">16%</td> <td>43%</td> <td>17%</td> <td>23%</td> </tr> <tr> <td>asTTle</td> <td>6</td> <td>13%</td> <td>0%</td> <td>49%</td> <td>38%</td> <td>0%</td> </tr> <tr> <td></td> <td>Total</td> <td>3%</td> <td>5%</td> <td>46%</td> <td>32%</td> <td>14%</td> </tr> </tbody> </table> <p>ALL STUDENTS</p> <ul style="list-style-type: none"> 92% achieving at or above expectation – SCHOOL TARGET MET <p>YEAR 5 STUDENTS</p> <ul style="list-style-type: none"> 83% achieving at or above expectation – SCHOOL TARGET NOT MET <p>MAORI STUDENTS (4% of population)</p> <ul style="list-style-type: none"> 100% achieving at or above expectation – SCHOOL TARGET MET <p>PASIFIKA STUDENTS (<2% of population)</p> <ul style="list-style-type: none"> The very small number of Pasifika students makes meaningful comparisons difficult. <p>ESOL STUDENTS (22% of population)</p> <ul style="list-style-type: none"> 95.5% achieving at or above expectation – SCHOOL TARGET MET 	Tool	Year	Well below expectation	Below expectation	At expectation	Above expectation	Well above expectation	PM	1	0%	2%	61%	31%	6%	PM	2	0%	0%	33%	64%	3%	Probe	3	3%	0%	27%	37%	33%	asTTle	4	2%	12%	62%	6%	18%	asTTle	5	1%	16%	43%	17%	23%	asTTle	6	13%	0%	49%	38%	0%		Total	3%	5%	46%	32%	14%
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Analysis	<p><u>Whole School</u></p> <p>While we continue to maintain our high achievement as a school, performance at each year level continues to vary.</p> <ul style="list-style-type: none"> A number of the Y1 students identified in the “at” expectation range will require careful monitoring because the progress made since school entry has not been in line with expectation as outlined in the Literacy Learning Progressions. Students making less than expected progress by age six when the Observation Survey is administered are considered for inclusion in the Reading Recovery Programme funded by the Board of Trustees. Comparison between Years 2 and 3 cohorts and Years 3 and 4 cohorts is not possible because different tools are used. Only asTTle is norm-referenced.
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Analysis of Variance for the year ended 31 December 2009 continued

Analysis continued	<ul style="list-style-type: none"> • When students move from being assessed using the running record format to the computer based multi-choice format, achievement levels appear to decline. Students underachieving on asTTle have a Running Record administered so that teachers can analyse <i>decoding</i> and <i>making meaning</i> strategies to inform future teaching decisions. • Students in Years 4 and 5 (2009), identified at “Below” or “Well Below” expectation, will be targeted within the classroom programme and for intervention during 2010 (Year 5 and 6). • The Year 6 students identified as “Below” or “Well Below” move onto Intermediate School in 2010. We will ensure that their new school is aware of learning needs. <p><u>Year 5 students</u></p> <p>In 2008, we had used the e-asTTle self-adjusting assessment tool during the trial period. At the end of 2008, we were informed that there were problems with calibration and the assessment tool was withdrawn for further work and trialling during 2009.</p> <p>Because we could not trust the data gathered in 2008, students were reassessed using the asTTle reading tool in May 2009. This re-assessment indicated that 2% of students were underachieving at expectation based on the beginning-of-year norms. When May data was transferred to check achievement levels against end-of-year norms, 23% were identified as needing to move one or more sub-levels to gain/maintain “at expectation” status.</p> <p>After testing in October, 13% of these students moved sufficiently to gain/maintain “at achievement” status, 10% did not. A diagnostic running record was administered to these 10% of students using the PROBE reading assessment. This assessment gives a “reading age” based on decoding ability and levels of higher order comprehension. 25% of these students achieved below expectation; 58% achieved at expectation; 17% achieved above expectation.</p>
Evaluation	<ul style="list-style-type: none"> • Across the school, all students were grouped for instruction based on evidence from assessment during 2009. • Teachers in every classroom taught instructional guided reading programmes daily. • The Literacy Coach and EHSAS leader supported teaching through coaching individual teachers where appropriate, modelling and giving feedback on effective practice and promoting teacher questioning. • Three teacher aides, funded by the board of trustees, assisted identified students’ literacy development under the guidance of classroom teachers. • Reading Recovery was offered to three junior school students at a time, all funded by the Board of Trustees. Nine students completed the programme. • The RTLB supported the teachers of a small number of students with global learning difficulties.
Target	<p><u>2010 Targets</u></p> <ol style="list-style-type: none"> 1. <i>Consolidate and extend</i> high levels of achievement in reading with <i>at least 90%</i> achieving at or above expectation 2. <i>Reduce underachievement</i> in 2010 Year 5 and 6 cohorts from 14% and 17% respectively to 10% or less by targeting identified students through daily guided reading and intervention strategies. 3. <i>Extend the above achievement</i> in the 2010 Year 5 cohort from 24% to 36%.

Analysis of Variance for the year ended 31 December 2009 *continued*

Strategic Goal – Literacy:

- *To consolidate and extend high levels of achievement in all aspects of the curriculum, especially literacy and numeracy*

Baseline Data – Writing:

In April, 2009, as we embarked on the Assessment to Learn (through Writing) project, we assessed students to determine achievement based on end-of-year expectations.

- Year 1* = 100% writing at or above expectation based on asTTle indicators for writing
- Year 2* = 90% writing at or above expectation based on asTTle indicators for writing
- Year 3* = 78% writing at or above expectation based on asTTle indicators for writing
- Year 4 = 78% writing at or above expectation based on asTTle indicators for writing
- Year 5 = 67% writing at or above expectation based on asTTle indicators for writing
- Year 6 = 54% writing at or above expectation based on asTTle indicators for writing
- **Whole school = 79% writing at or above expectation based on asTTle indicators for writing**

* Although asTTle is intended for assessing students in Year 4 (Curriculum Level 2) and above, Learning Media facilitators have developed indicators for use in Y1-3.

Target	Maintain high levels of achievement in writing with <i>at least</i> 90% of students achieving at or above expectation																																																								
Outcome	<p>By the end of September 2009, after 5 months of teaching between the first and second assessments, our results were as follows:</p> <p>ALL STUDENTS</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Well below expectation</th> <th>Below expectation</th> <th>At expectation</th> <th>Above expectation</th> <th>Well above expectation</th> <th>% achieving at or above</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0%</td> <td>0%</td> <td>80%</td> <td>16%</td> <td>4%</td> <td>100%</td> </tr> <tr> <td>2</td> <td>1%</td> <td>0%</td> <td>54%</td> <td>41%</td> <td>4%</td> <td>99%</td> </tr> <tr> <td>3</td> <td>2%</td> <td>3%</td> <td>56%</td> <td>24%</td> <td>15%</td> <td>95%</td> </tr> <tr> <td>4</td> <td>0%</td> <td>10%</td> <td>66%</td> <td>10%</td> <td>14%</td> <td>90%</td> </tr> <tr> <td>5</td> <td>0%</td> <td>10%</td> <td>67%</td> <td>14%</td> <td>9%</td> <td>90%</td> </tr> <tr> <td>6</td> <td>17%</td> <td>0%</td> <td>67%</td> <td>14%</td> <td>2%</td> <td>83%</td> </tr> <tr> <td>Total</td> <td>3%</td> <td>4%</td> <td>65%</td> <td>20%</td> <td>8%</td> <td>93%</td> </tr> </tbody> </table> <p>ALL STUDENTS</p> <ul style="list-style-type: none"> • 93% achieving at or above expectation – SCHOOL TARGET MET <p>MAORI STUDENTS (4% of population)</p> <ul style="list-style-type: none"> • 93% achieving at or above expectation – SCHOOL TARGET MET <p>PASIFIKA STUDENTS (<2% of population)</p> <ul style="list-style-type: none"> • The very small number of Pasifika students makes meaningful comparisons difficult. <p>ESOL STUDENTS (22% of population)</p> <ul style="list-style-type: none"> • 95.5% achieving at or above expectation – SCHOOL TARGET MET 	Year	Well below expectation	Below expectation	At expectation	Above expectation	Well above expectation	% achieving at or above	1	0%	0%	80%	16%	4%	100%	2	1%	0%	54%	41%	4%	99%	3	2%	3%	56%	24%	15%	95%	4	0%	10%	66%	10%	14%	90%	5	0%	10%	67%	14%	9%	90%	6	17%	0%	67%	14%	2%	83%	Total	3%	4%	65%	20%	8%	93%
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4	0%	10%	66%	10%	14%	90%																																																			
5	0%	10%	67%	14%	9%	90%																																																			
6	17%	0%	67%	14%	2%	83%																																																			
Total	3%	4%	65%	20%	8%	93%																																																			
Analysis	<p><u>Whole School</u></p> <p>The following table shows the percentage of students identified after the beginning of year assessment who were able to move from the “below” and “well below” categories, to the achieving at or above categories.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>% of students needing to move so that 100% of students were achieving at or above expectation</th> <th>% of students needing to move who <u>achieved</u> at or above expectation</th> <th>% of students needing to move who did <u>not achieve</u> at or above expectation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0%</td> <td>0%</td> <td>0%</td> </tr> <tr> <td>2</td> <td>10%</td> <td>9%</td> <td>1%</td> </tr> <tr> <td>3</td> <td>22%</td> <td>17%</td> <td>5%</td> </tr> <tr> <td>4</td> <td>22%</td> <td>12%</td> <td>10%</td> </tr> <tr> <td>5</td> <td>32%</td> <td>22%</td> <td>10%</td> </tr> <tr> <td>6</td> <td>46%</td> <td>29%</td> <td>17%</td> </tr> </tbody> </table>	Year	% of students needing to move so that 100% of students were achieving at or above expectation	% of students needing to move who <u>achieved</u> at or above expectation	% of students needing to move who did <u>not achieve</u> at or above expectation	1	0%	0%	0%	2	10%	9%	1%	3	22%	17%	5%	4	22%	12%	10%	5	32%	22%	10%	6	46%	29%	17%																												
Year	% of students needing to move so that 100% of students were achieving at or above expectation	% of students needing to move who <u>achieved</u> at or above expectation	% of students needing to move who did <u>not achieve</u> at or above expectation																																																						
1	0%	0%	0%																																																						
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6	46%	29%	17%																																																						

Analysis of Variance for the year ended 31 December 2009 *continued*

Analysis	<p>While not all identified students achieved the norm expectation, it is important to note that 82% of students moved at least 1 sub-level within the 5 month period. Normal expectation is that students move forward 2 sub-levels per year.</p> <p>The following table shows the movement achieved by the identified students (1 student left the school and 2 identified students had invalid scores on the beginning of the year assessment so they have not been included).</p>				
	Below “normal” progress		“Normal” progress	Above “normal” progress	
% that moved back 1 sub level	% that stayed the same	% that moved forward 1 sub level	% that moved forward 2 sub levels	% that moved forward 3 sub levels	
3%	7%	35%	28%	19%	
Evaluation	<ul style="list-style-type: none"> • Across the school, teacher learning in writing / assessment was the primary focus for professional development during 2009. • Student writing was assessed, marked against asTTle indicators and next learning steps identified. • Teachers taught writing on a daily basis and were encouraged to work with groups of students to address identified needs. • Literacy Coach and AtoL facilitators supported quality teaching through classroom observations, interviews with students, feedback interviews with teachers related to performance indicators and coaching. • Three teacher aides, funded by the board of trustees, assisted identified students’ literacy development under the guidance of classroom teachers. • Literacy Coach developed an intervention programme and worked intensively with a group of senior school students for one term supported by one teacher aide and an RTLB. • The RTLB supported the teachers of a small number of students with global learning difficulties. • In spite of targeted classroom teaching and intensive intervention strategies, 7% of students are not achieving at or above expectation. These are the “difficult to move” students, some of whom needed to move 3 or 4 sublevels to reach expectation based on the norm. • Students find writing difficult and will continue to receive our attention during 2010. 				
	Target	<p><u>2010 Target</u></p> <ol style="list-style-type: none"> 1. <i>Consolidate and extend</i> high levels of achievement in writing with <i>at least 90%</i> achieving at or above expectation based on the asTTle tool. 2. <i>Extend the above achievement</i> across the school from 28% to 35%. 			

Analysis of Variance for the year ended 31 December 2009 *continued*

Strategic Goal - Numeracy:

- To consolidate and extend high levels of achievement in all aspects of the curriculum, especially literacy and numeracy

Baseline Data:

At the end of 2008, NUMPA results (in comparison to achievement in high decile schools) were as follows:

- Addition and Subtraction = 93% at or above expectation
- Multiplication and Division = 94% at or above expectation
- Proportions and Ratios = 92% at or above expectation

Target	1. Maintain high levels of achievement in numeracy with at least 90% of students achieving at or above expectation
	2. Reduce underachievement at these specific levels:- <ul style="list-style-type: none"> Year 3 = Reduce underachievement from 9% in Addition/Subtraction Year 5 = Reduce underachievement from 20% in Multiplication/Division; 12% in Proportions/Ratios Year 6 = Reduce underachievement from 14% in Proportions/Ratios

By the end of 2009, results were as follows:-

Addition and Subtraction					
	At Risk	Concern	At Expect	Above Expect	High Abilities
0/1	0%	10%	85%	0%	5%
2	0%	13%	47%	0%	40%
3	0%	2%	74%	0%	24%
4	0%	14%	31%	53%	2%
5	0%	1%	81%	17%	0%
6	0%	22%	42%	0%	33%
Tot	0%	10%	60%	18%	12%

Multiplication and Division					
	At Risk	Concern	At Expect	Above Expect	High Abilities
0/1	0%	0%	98%	0%	2%
2	13%	6%	50%	0%	30%
3	2%	0%	77%	0%	21%
4	0%	22%	25%	22%	31%
5	0%	4%	57%	30%	9%
6	4%	9%	24%	51%	11%
Tot	4%	7%	55%	17%	17%

Proportions and Ratios					
	At Risk	Concern	At Expect	Above Expect	High Abilities
0/1	0%	0%	98%	0%	2%
2	13%	0%	65%	0%	22%
3	2%	0%	66%	0%	32%
4	0%	14%	25%	31%	29%
5	0%	9%	48%	36%	7%
6	7%	11%	18%	51%	13%
Tot	4%	7%	53%	19%	17%

Target 1

Addition and Subtraction

- 90% of students across the school achieve at or above national expectation – **SCHOOL TARGET MET**
- Khandallah School's results are generally better than other schools of similar decile ('like schools') at all levels and in all stages with the exception of:
 - Year 0-1 where students 'Cause for Concern' exceed national norms.
 - Year 3 where students 'Cause for Concern' exceed national norms (one student).
 - Year 2 and 4 where students 'Cause for Concerns' approach national norms.

Multiplication and Division

- 89% of students across the school achieve at or above national expectation – **SCHOOL TARGET CLOSE**
- Khandallah School's results are generally better than other 'like schools' at all levels and in all stages with the exception of:
 - Year 3 and 6 where students 'At Risk of Underachieving' approach national norms.
 - Year 4 where students 'Cause for Concern' approach national norms.

Proportions and Ratios

- 89% of students across the school achieve at or above national expectation – **SCHOOL TARGET CLOSE**
- Khandallah School's results are generally better than other 'like schools' at all levels and in all stages, though 'Cause for Concerns' at Year 6 approach national norms.

Outcome

Analysis	<p>MAORI STUDENTS (4% of population)</p> <ul style="list-style-type: none"> • 93% achieving at or above expectation in Addition / Subtraction • 87% achieving at or above expectation in Multiplication / Division • 88% achieving at or above expectation in Proportions / Ratios • Maori achievement closely matches achievement of all students – SCHOOL TARGET MET <p>PASIFIKA STUDENTS (<2% of population)</p> <ul style="list-style-type: none"> • The very small number of Pasifika students makes meaningful comparisons difficult. <p>ESOL STUDENTS (22% of population)</p> <ul style="list-style-type: none"> • No figures available as NumPA data base does not have a field for ESOL students.
Analysis continued	<p><u>Target 2</u></p> <ul style="list-style-type: none"> • Year 3 = Underachievement reduced from 9% in Addition/Subtraction down to 2% - TARGET MET • Year 5 = Underachievement reduced from 20% in Multiplication/Division down to 4% - TARGET MET • Year 5 = Underachievement reduced from 12% Proportions/Ratios down to 9% - TARGET MET • Year 6 = Underachievement increased from 14% in Proportions/Ratios up to 18% - TARGET NOT MET <p>While our underachievement in proportions and ratios at Year 6 has increased, it should be noted that under- achievement nationally across decile 8-10 schools is much higher (37%)</p>
Evaluation	<p>Our targeted focus on Numeracy teaching during 2009 has resulted in high levels of achievement continuing.</p> <ul style="list-style-type: none"> • Evidence from assessment was used to group students for instruction. • Numeracy teaching and learning occurred in line with national coverage expectations related to its priority in the mathematics programme. • Teachers new to Numeracy and Beginning Teachers attended relevant numeracy workshops facilitated by an external provider during the course of the year. • Numeracy facilitator supported teaching at Years 5 and 6 and the Numeracy Leader to develop the knowledge and expertise required to move students to advanced strategy stages. Whole day sessions included working with the facilitator on developing teacher knowledge in the three domains; planning lessons to meet students' needs collaboratively, teaching while observed by a colleague and giving formative feedback to each other. • Numeracy Leader and teachers also attended workshops facilitated by an external provider. • Students in Year 4, 5 and 6, identified as Cause for Concern were included in a Numeracy Intervention programme run by a teacher aide trained by the facilitator. The intervention programme targeted increasing students' knowledge areas necessary for moving onto Stage 5 and beyond.
Future Target	<p><u>2010 Target</u></p> <ol style="list-style-type: none"> 1. <i>Consolidate and extend</i> high levels of Numeracy achievement with <i>at least 90%</i> achieving at or above expectation 2. <i>Reduce underachievement</i> at these specific levels:- <ul style="list-style-type: none"> • Year 3 = Reduce underachievement from 13% in Addition/Subtraction; 19% Multiplication/Division; 13% in Proportions/Ratios • Year 5 = Reduce underachievement from 14% in Addition/Subtraction; 22% Multiplication/Division; 14% in Proportions/Ratios

Statement of Resources

School roll and days open

The school roll at:	1 March 2009	1 March 2008	1 March 2007
	349 students	337 students	330 students

The school was open for 392 half days in 2009. (382: 2008)

Physical resources

The board is responsible for the management of the land and buildings under an occupancy agreement with the Ministry. This includes:

- 1.5 hectares of land
- 4 classroom blocks containing a total of 16 classrooms and an ICT suite
- Administration block, R.T.L.B suite, library, with a hall attached
- Enclosed swimming pool, filter plant and storage sheds

Considerable property maintenance has been undertaken during 2009 including:

- Security system upgrade
- New external painting programme commenced
- Upgrade of classroom / ICT suite
- Modifications to library and provision of R.T.L.B. accommodation
- Review of caretaking contract with new contractor engaged

The School has an active programme to provide access to technology to its staff and students. This includes P.C's, laptops, printers, photocopiers (black and colour), digital cameras and data projectors.

The School has a range of sports and musical equipment available for student use within classroom programmes.

Human resources

During the year the approved staffing component was 19.88 full-time teacher equivalents plus 4 attached teaching positions. This was made up of:

	2009	2008	2007
Principal	1	1	1
Teachers	23	22	22
Resource Teachers	4	4	3

The Board also employed:

Office Manager	35 hours per week	35	35
Office assistant	15 hours per week	15	15
Librarian	20 hours per week	20	20
Teacher aides			
- Learning Support	55 hours per week	55	45
- Special Needs	15 hours per week	35	82
Caretaker / cleaners	External Contract	External Contract	External contract

Members of the Board of Trustees

Name	Position	How position on Board gained	Portfolio / Responsibilities	Term expires
Bill Courtney	Parent rep	Elected April 2007	Charter and Personnel	March 2010
Fiona Whyte	Parent rep	Elected April 2007	Property/Health & Safety	March 2010
Conrad Healy	Parent rep	Elected April 2007	ICT	March 2010
Andrew Croad	Parent rep	Co-opted March 2008	Finance	March 2010
Steve Ware	Parent rep	Re-elected September 2008	Curriculum	September 2011
Catherine Cooper	Parent rep	Elected September 2008	Communications	September 2011
Peter Boniface	Parent rep	Elected September 2008	Self Review	September 2011
Louise Green	Principal	March 2008	Principal	
Mark Leggett	Staff rep	Elected March 2008	Teacher	March 2010
Gary Anaru	Parent rep	Selected November 08	Property/Health & Safety	March 2010

Statement of Responsibility

The Board of Trustees has pleasure in presenting the annual report of Khandallah School incorporating the financial statements and the Audit Report, for the year ended 31 December 2009.

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

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

In the opinion of the Board and management, the annual financial statements for the financial year fairly reflect the financial position and operations of the school.

The school's 2009 financial statements are authorised for issue by the Board Chairperson and Principal.

W.M Courtney
Chairperson

L.M. Green
Principal

13th May 2010

13th May 2010

Khandallah School
Income Statement

For the Year Ended 31 December 2009

	Notes	2009 Actual \$	2009 Budget \$	2008 Actual \$
Income				
Government Grants	2	2,538,401	2,503,758	2,295,949
Local Fundraising	3	134,819	97,000	139,310
Other Income	4	130,255	89,662	73,053
Interest		17,651	14,000	23,542
		<u>2,821,126</u>	<u>2,704,420</u>	<u>2,531,854</u>
Expenditure				
Other Income Expenditure	4	90,130	53,600	28,564
Learning Resources	5	1,841,728	1,845,149	1,650,192
Administration	6	124,249	124,256	134,799
Property Maintenance	7	676,435	641,468	672,064
Depreciation	8	58,367	60,000	45,526
Loss on Disposal of Equipment		232	0	3,410
		<u>2,791,141</u>	<u>2,724,473</u>	<u>2,534,555</u>
Net Surplus/-Deficit for the year		<u>29,985</u>	<u>-20,053</u>	<u>-2,701</u>

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

Khandallah School
Statement of Changes in Equity
 For the Year Ended 31 December 2009

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Equity at the start of the year	366,989	366,989	360,310
Net(deficit) / surplus for the year	29,987	-20,053	-2,701
Total recognised income and expenses	29,987	-20,053	-2,701
Ministry capital contribution for equipment	0	0	9,380
Equity at the end of the year	396,976	346,936	366,989

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

Khandallah School
Balance Sheet
As at 31 December 2009

	Notes	2009 Actual \$	2009 Budget \$	2008 Actual \$
Equity		396,976	346,936	366,989
Total Equity		<u>396,976</u>	<u>346,936</u>	<u>366,989</u>
Represented by:				
Current Assets				
Cash & Cash Equivalents	9	280,188	223,045	148,785
Accounts Receivable	10	130,287	67,704	131,411
Inventory		1,765	500	1,200
Prepayments		6,162	5,000	5,883
Investments	11	155,661	150,000	146,893
		<u>574,063</u>	<u>446,249</u>	<u>434,172</u>
Current Liabilities				
Accounts Payable	13	160,408	110,000	108,940
Income received in advance	14	7,215	2,000	1,671
Provision for Cyclical Maintenance	15	79,267	70,385	56,780
Funds held on behalf of the Ministry of Education	17	69,907	0	0
Funds held on behalf of the R.T.L.B. North West Cluster	18	43,581	30,000	37,455
		<u>360,378</u>	<u>212,385</u>	<u>204,846</u>
Working Capital		213,685	233,864	229,326
Non Current Assets				
Plant , Property and Equipment	12	192,504	151,626	176,217
Non Current Liabilities				
Provision for Cyclical Maintenance	15	9,213	38,554	38,554
Net Assets		<u>396,976</u>	<u>346,936</u>	<u>366,989</u>

The above Balance Sheet should be read in conjunction with the accompanying notes

Khandallah School

Notes to the Financial Statements

For the year ended 31 December 2009

Statement of Significant Accounting Policies

a) Reporting Entity

Khandallah 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 is of the view the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

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 New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS) as appropriate to public benefit entities that qualify for differential reporting.

Differential reporting

The School qualifies for differential reporting exemptions because it is not publicly accountable as defined in the Framework for Differential Reporting (the Framework) and it is not large. Many of the reporting exemptions available under the Framework have been applied.

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.

Specific accounting policies

The accounting policies used in the preparation of these financial statements are set out below. The policies have been consistently applied to all the years presented.

c) Income Recognition

Government grants

Operational grants are recorded as income as received. Teachers' salaries grants are not received in cash by the school but are paid directly to teachers by the Ministry of Education (the Ministry). They are recorded as income in the salary period they relate to. Other grants are recorded as income as received unless there are unfulfilled conditions attaching to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to income as the conditions are fulfilled.

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

Donations

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

Interest income

Interest income on cash and cash equivalents and investments is recorded as income 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 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 the grant received from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the income statement on a straight line basis over the term of the lease.

f) 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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

'Accounts Receivable' represents items that the School has issued invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A provision for impairment of Accounts Receivable is established where there is objective evidence the School will not be able to collect all amounts due according to the original terms of the debt.

h) Inventories

Inventories are consumable items held for sale, for example 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. The write down from cost to net realisable value is recorded as an expense in the income statement.

i) Investments

Investments are held with registered trading banks and are classified as current assets if they have maturities of between three months and one year. Those with maturities greater than 12 months after the balance date are classified as non-current assets.

After initial recognition investments are measured at amortised cost using the effective interest method less impairment.

At balance date the School assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the income statement.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

j) Property, Plant and Equipment

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

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

Property, plant and equipment acquired on or before 1 October 1989 is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Property, plant and equipment acquired after 1 October 1989 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 income statement.

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 income statement.

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 income statement.

The estimated useful lives of the assets are:

Building improvements – Crown	20 years
Furniture and fittings	10 years
Plant and equipment	10 years
Electronic Equipment	2-5 years
Library resources	12.5% Diminishing value

k) 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.

l) Employee Entitlements –

Salary Accruals

Salary accruals mainly reflect annual leave owing to teachers and ancillary staff and are recognised in respect of employees' services to balance date and are measured at the amounts expected to be paid when the liabilities are settled. There is a corresponding teacher's salaries grant receivable from the Ministry to fund the liability.

Leave Accruals

No provision is required to be recognised for sick leave for any teachers, irrespective of whether a school is above its teaching entitlement as in practice most teacher sick leave is grant funded by the Ministry.

For non-teaching staff, both sick and annual leave can accumulate. The Ministry is working to establish whether schools should recognise a liability for sick and annual leave accrued by non-teaching staff. From 2011 (for 2010 annual accounts) an accrual for leave is likely to be required due to the improved information available from the new payroll system. Schools do not therefore have to accrue for leave accumulated by non-teaching staff at 31st December 2009.

m) Income Received in Advance

Income received in advance relates to funds received in December that will be used for staff development in 2010.

n) Shared Funds

Shared funds are held on behalf of participating schools within a cluster of schools. The School guarantees to hold sufficient funds to enable the funds to be used for their intended purpose.

o) 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 the 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 10-year property plan(10YP).

p) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, GST 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, funds held on behalf of the Ministry of Education, painting contract liability, provision for cyclical maintenance and GST payable. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting.

q) Goods and Services Tax (GST)

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

r) Budget figures

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

2. Government Grants

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Operational Grants	379,901	366,632	354,203
Special Education Grant	5,853	4,500	11,776
Teachers Salaries Grant	1,665,849	1,665,849	1,473,716
Use of Land and Buildings Grant	459,277	459,277	436,889
Other Government Grants	27,521	7,500	19,365
	<u>2,538,401</u>	<u>2,503,758</u>	<u>2,295,949</u>

3. Local Fundraising

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

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Income			
Parent Donations	79,285	75,000	71,116
Fundraising Home & School Association	44,600	20,000	46,058
Other Donations	2,814	2,000	15,666
Grants	8,120	0	6,470
	<u>134,819</u>	<u>97,000</u>	<u>139,310</u>

Grants were received from the Infinity Foundation for \$2,900 for sports equipment and the Lion Foundation for \$4,920 for 4 classroom soundfield systems

4. Other Income

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Income			
Activities	103,680	74,162	62,290
Trading	17,602	6,500	2,763
International Students	8,973	9,000	8,000
	<u>130,255</u>	<u>89,662</u>	<u>73,053</u>
Expenditure			
Activities	66,593	41,000	23,740
Trading	17,459	6,000	2,703
International Students	6,078	6,600	2,121
	<u>90,130</u>	<u>53,600</u>	<u>28,564</u>
Net surplus for the year	<u>40,125</u>	<u>36,062</u>	<u>44,489</u>

5. Learning Resources

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Library Resources	1,621	1,800	1,142
Employee benefits - salaries	1,748,982	1,769,899	1,554,017
Staff development	26,411	25,500	5,207
Curricular	57,562	40,700	82,133
Other	7,152	7,250	7,693
	<u>1,841,728</u>	<u>1,845,149</u>	<u>1,650,192</u>

6. Administration

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Audit fees	4,896	4,690	4,389
Board of Trustees fees	5,210	5,000	4,785
Board of Trustees expenses	3,471	3,800	4,989
Communication	4,905	4,833	4,911
Consumables	17,690	23,733	28,264
General expenses	4,613	2,200	5,938
Employees benefits-salaries	83,464	80,000	81,523
	<u>124,249</u>	<u>124,256</u>	<u>134,799</u>

7. Property Maintenance

	2009	2009	2008
	Actual	Budget	Actual
	\$	\$	\$
Caretaking and cleaning	83,018	85,920	81,625
Consultancy and contract services	19,013	14,271	32,863
Grounds	7,740	4,500	3,643
Heat light and water	25,955	30,000	30,169
Rates	1,715	2,000	1,756
Low Value Assets	3,735	5,000	2,271
Repairs & maintenance	47,982	12,500	26,068
Use of Land and Buildings	459,277	459,277	436,889
Cyclical maintenance provision	28,000	28,000	56,780
	<u>676,435</u>	<u>641,468</u>	<u>672,064</u>

8. Depreciation

	2009	2008
	Actual	Actual
	\$	\$
Building Improvements	5,163	5,164
Furniture & Fittings	7,642	6,905
Plant & Equipment	12,730	7,746
Library Books	3,980	4,454
Information and communication technology	28,852	21,257
	<u>58,367</u>	<u>45,526</u>

9. Cash and Cash Equivalents

	2009	2008
	Actual	Actual
	\$	\$
Cash on hand	200	200
Current Account	-28,352	8,854
Call Account	308,340	139,731
	<u>280,188</u>	<u>148,785</u>

Of the \$280,188 Cash and Cash Equivalents \$113,488 is held by the School on behalf of the Ministry. \$69,907 of these funds are required to be spent in 2010 on Crown owned school buildings under the School's Five Year Agreement and \$43,581 of these funds are held on behalf of the R.T.L.B. North West Cluster.

10. Accounts Receivable

	2009	2008
	Actual	Actual
	\$	\$
Interest Accrued	2,937	4,399
Teachers Salary accruals	117,411	95,149
GST Receivable	3,645	-
Debtors	6,294	31,863
	<u>130,287</u>	<u>131,411</u>

11. Investments

	2009	2008
	Actual	Actual
	\$	\$
Short term investments with maturities between three months and one year.	155,661	146,893

12. Property, Plant and Equipment

	Cost	Accumulated Depreciation	Net Book Value
2009	\$	\$	\$
Building improvements	130,556	-90,759	39,798
Furniture & Fittings	220,045	-186,329	33,717
Plant & Equipment	157,087	-117,123	39,964
Library Books	83,830	-55,036	28,794
Information and communication technology	148,718	-98,488	50,230
	<u>740,236</u>	<u>-547,735</u>	<u>192,503</u>

	Cost	Accumulated Depreciation	Net Book Value
2008	\$	\$	\$
Building improvements	130,556	-85,595	44,961
Furniture & Fittings	212,356	-178,687	33,669
Plant & Equipment	132,795	-106,869	25,926
Library Books	81,273	-51,218	30,055
Information and communication technology	112,659	-71,053	41,606
	<u>669,639</u>	<u>-493,422</u>	<u>176,217</u>

13. Accounts Payable

	2009	2008
	Actual	Actual
	\$	\$
Creditors	37,683	11,382
GST	-	1,278
Employee benefits - salaries accrual	122,726	96,280
	<u>160,409</u>	<u>108,940</u>

	2009	2008
	Actual	Actual
	\$	\$
14. Income Received in Advance	7,215	1,671

15. Provision for Cyclical Maintenance

	2009	2008
	Actual	Actual
	\$	\$
Provision at the start of the year	95,334	38,554
Increase to the provision during the year	28,000	56,780
Use of the provision during the year	<u>-34,854</u>	<u>0</u>
Provision at the end of the year	88,480	95,334
Current Liability	79,267	56,780
Non Current Liability	<u>9,213</u>	<u>38,554</u>
	88,480	95,334

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 the balance sheet date. The provision has not been adjusted for inflation and the effect of the time value of money.

16. Operating Leases

	2009	2008
	Actual	Actual
	\$	\$
<i>Photocopier & Copy Printer</i>		
Costs paid this year	2,526	10,337
Costs payable within one year	0	2,467

The board did not renew the photocopier lease in 2009. A photocopier was purchased.

17. Funds Held on Behalf of the Ministry of Education

Funds held on behalf of the Ministry of Education are for capital works for an ICT suite and RTL office, security upgrade, resurfacing of driveway and Block D seismic strengthening.

	2009	2008
	Actual	Actual
	\$	\$
Funds received from the Ministry of Education	364,689	0
Funds spent on capital works	<u>294,782</u>	<u>0</u>
Funds held at year end	69,907	0

18. Funds Held on Behalf of the R.T.L.B. North West Cluster

Khandallah School is the lead school and holds funds on behalf of the R.T.L.B. North West Cluster, a group of schools funded by the Ministry of Education.

	2009	2008
	Actual	Actual
	\$	\$
Funds held at the beginning of the year	37,455	31,738
Funds received from the Ministry of Education	71,094	62,399
Funds spent on behalf of the cluster	<u>-64,968</u>	<u>-56,682</u>
Funds held at year end	43,581	37,455

19. Related Party Transactions

The Board have no related party transactions for the 2009 year. (2009 Nil) (2008 Nil)

20. Remuneration

Board of Trustees

The total value of the remuneration paid to the trustees of the Board was as follows:

	2009	2008
	Actual	Actual
	\$	\$
Board of Trustees	5,210	4,785

Principal

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

	2009	2008
	Actual	Actual
	\$0	\$0
Salaries and other short term employee benefits:		
Salary and other payments	120 - 130	100 - 110
Benefits and other emoluments	-	-
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2008: nil)

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

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31st December 2009 (contingent liabilities and assets at 31 December 2008: nil).

22. Commitments

Capital Commitments

- a. \$222,767 contract to have the ICT Suite / Room 16 / RTLB redevelopment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$193,197 has been spent on the project to balance date.

- b. \$107,841 contract for Structural Mitigation (Strengthening Block D) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,968 has been spent on the project to balance date.

- c. \$46,885 contract to have the Driveway resurfaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$3,960 has been spent on the project to balance date.

- d. \$46,578 contract to have Accessibility Improvements (Special Needs Modifications) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,324 has been spent on the project to balance date.

- e. \$41,414 contract to have Security System upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$28,277 has been spent on the project to balance date.

- f. \$41,654 contract to have cladding/spouting/roof replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,054 has been spent on the project to balance date.