



**2010 ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS**



School Address: 20 Clark Street  
Khandallah  
Phone: (04) 479 6685  
Fax (04) 479 6687

Email: [office@khandallah.school.nz](mailto:office@khandallah.school.nz)  
Web address: [www.khandallah.school.nz](http://www.khandallah.school.nz)

**School Number: 2879**

# Table of Contents

## Page

### Annual Report

1.	Board of Trustees Report	3
2.	Analysis of Variance	6
3.	Statement of Resources	12
4.	Members of the Board of Trustees	13

### Financial Statements

1.	Statement of Responsibility	14
2.	Statement of Comprehensive Income	15
3.	Statement of Changes in Equity	16
4.	Statement of Financial Position	17
5.	Notes to the Financial Statements	18
6.	Audit Report	*

# Board of Trustees Report

## 2010 in Review

2010 was a busy, successful year as we continue making Khandallah School a place that 'lives and breaths' our vision 'Inspiring Future Stars'. We are fortunate to have a dedicated team of teaching and support staff who, together with our students and families, make Khandallah School a special place for our children to learn and develop.

After consultation with staff and our school community in 2008 and 2009 our new look **Khandallah School Charter** was formally adopted in early 2010. The Charter reflects key points about Khandallah School and our community's aspirations for the school and our children. Our vision 'Inspiring Future Stars' is about preparing learners to fulfil their aspirations and potential as individuals as well as becoming contributing members of society – part of a constellation of stars. The Khandallah School Charter now becomes a living document that is refined and updated each year.

Our Strategic Goals for 2010 (outlined in the Charter) continued to focus on the core elements that will provide better learning for children. They target:

- promoting student learning and achievement
- developing a high quality teaching and learning community
- enhancing the physical learning environment
- providing meaningful learning opportunities
- enhancing home/school partnerships

Highlights for each of the goals are shown on the next page.

In February the opening ceremony for the **ICT Suite** was an exciting start to the year. The opening ceremony was a chance for the community to celebrate by acknowledging the work of many supportive people and their valuable contributions. We were also able to celebrate the opportunities for learning with and through ICT that the suite will provide.

The **Education Review Office** visited our School in late May. The Board and staff used this visit as an opportunity to review our progress since the last review in 2007, but also to gain an independent assessment of our performance. We were delighted with the feedback from the reviewers. ERO were impressed with the level of positive change that has taken place since the last review:

*"Expectations for student achievement, teacher performance and school tone are high, clearly communicated and monitored."*

*"Significant progress is evident in all aspects of operation."*

*"Students are enthusiastic, capable and independent learners."*

*"Classrooms are positive, busy places that are disruption free and well resourced."*

Equally importantly ERO also validated our future direction and plans for on-going development.

While quality assessment practices are a focus for Khandallah School, the introduction of **National Standards** brought challenges this year. Our approach from the beginning was to share with our parent community as much information as possible on National Standards. Throughout the year staff participated in training and explored the implications of these standards for Khandallah School. Having followed the debate and heard the concerns about National Standards from education experts, the Board agreed a position *"We have serious concerns about National Standards but are proceeding cautiously to implementation as the system is ready."* In August we held two parent engagement sessions focusing on National Standards and talked with the community about our concerns and intended process. The Board continued to take the same position through the year – that we had concerns but would work towards implementation cautiously and in a 'do no harm' manner. In Term 4 we joined a number of school boards asking the Government to re-look at the standards by passing a resolution to defer setting targets against the standards.

The condition of the school **swimming pool** building has deteriorated over a number of years, so in April we commissioned a report on what would be required to repair the building. In May we made a submission to Wellington City Council asking them to preserve funding allocated to their School Pool Partnership Fund –which they did, making a fund of \$2million available over three years. A survey of our school community showed overwhelming support for retaining the school pool and undertaking work to allow this to happen. In December we commissioned an architect to prepare plans for upgrading the pool building in preparation for submitting a funding application to the Wellington City Council's School Pool Partnership Fund.

After noticing seemingly superficial cracking to the exterior of the Administration Block, the Board of Trustees' Property Committee initiated an investigation into the condition of the Administration Block and Middle Syndicate Block. It identified both blocks as having significant **moisture ingress issues** and the health and safety concerns relating to one class room resulted in immediate relocation of children and teacher to the ICT suite for the remaining weeks of the year. While this is hardly a positive outcome, we are pleased to have identified the issue and now have Ministry of Education support and funding to undertake remediation to ensure the buildings are safe for children and staff. The Board will continue to monitor this issue closely.

## Khandallah School Goals 2010

Strategic Goal	Highlights
<p>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).</p>	<ul style="list-style-type: none"> <li>• Our students' results on norm referenced tests show high levels of achievement compared to national norms in reading (92% at or above expectation) writing (87% at or above expectation) and numeracy (95% at or above expectation)</li> <li>• Continued emphasis on assessment to guide teaching and learning and to identify children who require extra assistance</li> <li>• Targeted support for children who need extra assistance through Teacher Aides, the Reading Recovery Programme, Spring into Maths intervention and Resource Teachers Learning and Behaviour.</li> <li>• The Assessment to Learn (AtoL) Programme focused on assessment practices and strategies for improving learning and achievement in writing.</li> <li>• Curriculum leaders provided leadership in the areas of Numeracy, Literacy, ICT, Thinking, Maori, Education for Sustainability, Science (Term 2) and Visual Arts (Term 3).</li> </ul>
<p>To promote the quality of teaching through whole-school professional development programmes linked to school goals.</p>	<ul style="list-style-type: none"> <li>• The AtoL programme lead by facilitators from Learning Media provided a major professional development focus in formative assessment practice for 2010.</li> <li>• Staff attended a number of conferences/training courses on a range of subjects including ICT teaching, education for sustainability, thinking skills, mentoring, first aid and leadership.</li> <li>• Other professional learning included monitoring of target student achievement, discussion of teacher action plans, sharing ideas for student self-assessment and moderation of writing assessment.</li> <li>• All teachers showed significant progress on the AtoL effective teaching practice indicators.</li> <li>• Staff undertook professional development on National Standards.</li> <li>• The ICT coach supported teachers to develop their knowledge and confidence in ICT and all teachers now consider themselves 'able' or 'very able' to use ICT in the classroom.</li> <li>• Tutor Teachers attended training to assist them to support their Beginning Teachers.</li> <li>• The Lead Team continued to work with an Educational Consultant to further develop their leadership and coaching skills.</li> </ul>
<p>To foster an innovative physical and learning environment that supports effective teaching</p>	<ul style="list-style-type: none"> <li>• The completion of the ICT suite in Term 1 allowed classes to incorporate technology into their learning throughout the year.</li> <li>• A number of health and safety matters were addressed during the year.</li> <li>• The heating system in the middle syndicate block was upgraded.</li> <li>• An audit of the playground was completed and playgrounds were repaired and upgraded.</li> <li>• The Property Committee initiated an investigation into the condition of the administration and middle syndicate blocks which identified significant moisture issues. As a result Ministry of Education assistance has been available and emergency remediation was completed.</li> </ul>
<p>To develop a school curriculum which reflects the expectations of the revised New Zealand Curriculum and the aspirations of the Khandallah School community.</p>	<ul style="list-style-type: none"> <li>• The Khandallah School Curriculum model, developed in 2009 proved successful in 2010.</li> <li>• School assessment and reporting practices were reviewed which resulted in fine tuning of processes to ensure that assessment is used primarily to support teaching and learning and that reporting to parents is meaningful and meets their needs</li> <li>• A Board of Trustees Curriculum Policy has been drafted.</li> </ul>
<p>To strengthen partnerships with parents, caregivers and the wider community and to collaborate and consult fully on all key decisions affecting the School.</p>	<ul style="list-style-type: none"> <li>• Consistent with the School's environmental commitment, weekly newsletters moved to electronic distribution saving time and money.</li> <li>• Several parent engagement/consultation sessions were held during the year, including a curriculum information session focusing on National Standards</li> <li>• Te Roopu Whanau o te kura o Khandallah (The Whanau group at Khandallah School) was established and started supporting teachers in the work they do to promote Te Reo me Tikanga Maori. The Hangi in Term 3 was a highlight for children and staff.</li> <li>• Surveys sought feedback from parents on reporting and the school pool.</li> <li>• A survey of Year 6 school leavers and exit interviews with parents of other children leaving the school provided the Lead Team and Board of Trustees with feedback on the school.</li> </ul>

## Financial Position

The School continues to be in a sound financial position. The Statement of Comprehensive Income shows a very small surplus of \$126 which is an improvement over the budgeted deficit of \$38,148. While the School's financial position remains satisfactory, financial challenges are on-going especially in funding initiatives that enhance teaching and learning and continuing to fund development and upgrade of the school's property and learning environments.

The Board relies on locally raised funds from parent donations and fundraising to sustain initiatives that have now become the expectation at Khandallah School. These include Teacher Aides to support learning in each of the syndicates, the Reading Recovery Programme, in 2010 an ICT Coach and developmental activities such as the playground upgrade. If we are to continue to provide this level of staffing and support for children and continue to develop areas of the school, we need the support of the school community in paying donations and participating in fund raising activities.

## Board of Trustees

2010 saw the departure of six Board Trustees. Bill Courtney, Andrew Croad, Conrad Healey, Mark Leggett and Fiona Whyte retired from the Board when their terms expired in April. Gary Anaru resigned in September. We are very grateful for their significant contributions to Khandallah School. With the departure of these people we welcomed new trustees Lisa Barton, Karen Grant, Stuart Johnson and David Soper and Greg Smith. Thank you to all who made the significant commitment to serve on the Board of Trustees in 2010.

## Home & School and Community Support

Khandallah School receives amazing support from its parent community and the Board wants to thank everyone involved in supporting the School. Whether you assist in the library, help with PMP, run the sausage sizzle, help out in classrooms, provide transport and supervision on school outings, help out with the school fair or other fundraising activities, supervise crossing patrols, coach sport teams or in any of the other numerous ways – Thank You!!!

Special thanks go to the very hard working Committee of the Home & School Association, a number of whom are retiring after many years of service to Khandallah School. Home & School activities foster the community spirit that is part of Khandallah School and every year the Home & School raises vital funds that enable us to do things we could not otherwise do. The outstanding fair in 2010 contributed significant funds that allowed for playground upgrades.

2010 was a challenging year, but also one where we had the opportunity to see the really positive progress the school had made in recent years. We thank our staff, students, parents, Home & School members and Board Trustees for their commitment and contributions. We look forward to continuing to build on the work that has been done to make Khandallah School a great place for our children and one that 'inspires future stars'!

Louise Green  
**Principal**

Catherine Cooper  
**Chairperson, Board of Trustees**

# Analysis of Variance For the year ended 31 December 2010

### 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 2009, reading results were as follows:-

- Year 1 = 98% reading at or above expectation based on Running Records (PM Benchmarks).
- Year 2 = 100% reading at or above expectation based on Running Records (PM Benchmarks)
- Year 3 = 97% reading at or above expectation based on Running Records (Probe).
- Year 4 = 86% reading at or above expectation based on asTTle indicators (e-asTTle).
- Year 5 = 83% reading at or above expectation based on asTTle indicators (e-asTTle).
- Year 6 = 87% reading at or above expectation based on asTTle indicators (e-asTTle).
- Whole school = 92% reading at or above expectation based on the above tools.**

<b>Target</b>	<ol style="list-style-type: none"> <li>Maintain high levels of achievement in reading with <b>at least</b> 90% of students achieving at or above expectation</li> <li>Reduce underachievement in 2010 Year 5 and Year 6 cohorts from 14% and 17% respectively to 10% by targeting identified students through daily guided reading and intervention programmes.</li> <li>Extend above achievement in 2010 Year 5 cohort from 24% to 36%</li> <li>Extend above achievement in 2010 across all year levels beyond 46% (2009)</li> </ol>																																																								
<b>Outcome</b>	<p>By the end of November 2010 our results were as follows:</p> <p><b>ALL STUDENTS</b></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>R2Read</td> <td>1</td> <td>1%</td> <td>8%</td> <td>45%</td> <td>32%</td> <td>14%</td> </tr> <tr> <td>R2Read</td> <td>2</td> <td>0%</td> <td>0%</td> <td>36%</td> <td>57%</td> <td>7%</td> </tr> <tr> <td>Probe</td> <td>3</td> <td>2%</td> <td>0%</td> <td>20%</td> <td>26%</td> <td>52%</td> </tr> <tr> <td>asTTle</td> <td>4</td> <td>1%</td> <td>16%</td> <td>52%</td> <td>11%</td> <td>20%</td> </tr> <tr> <td>asTTle</td> <td>5</td> <td>9%</td> <td>4%</td> <td>32%</td> <td>9%</td> <td>46%</td> </tr> <tr> <td>asTTle</td> <td>6</td> <td>7%</td> <td>0%</td> <td>18%</td> <td>33%</td> <td>42%</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td><b>3%</b></td> <td><b>5%</b></td> <td><b>34%</b></td> <td><b>28%</b></td> <td><b>30%</b></td> </tr> </tbody> </table> <p><b>ALL STUDENTS</b></p> <ul style="list-style-type: none"> <li>92% achieving at or above expectation – <b>SCHOOL TARGET MET</b></li> <li>58% achieving above expectation – <b>SCHOOL TARGET MET</b></li> </ul> <p><b>YEAR 5 STUDENTS</b></p> <ul style="list-style-type: none"> <li>87% achieving at or above expectation – <b>SCHOOL TARGET NOT MET</b></li> <li>14% underachieving in 2009 reduced to 13% in 2010 = 3% short of target</li> <li>55% achieving above expectation – <b>SCHOOL TARGET MET</b></li> <li>24% achieving above in 2009 extended to 55% in 2010 = 19% ahead of target</li> </ul> <p><b>YEAR 6 STUDENTS</b></p> <ul style="list-style-type: none"> <li>93% achieving at or above expectation – <b>SCHOOL TARGET MET</b></li> <li>17% underachieving in 2009 reduced to 7% in 2010 = 3% ahead of target</li> </ul> <p><b>MAORI STUDENTS</b> (4% of population)</p> <ul style="list-style-type: none"> <li>80% achieving at or above expectation – <b>SCHOOL TARGET NOT MET</b></li> </ul> <p><b>PASIFIKA STUDENTS</b> (1% of population)</p> <ul style="list-style-type: none"> <li>The very small number of students makes meaningful comparisons difficult.</li> </ul> <p><b>ESOL STUDENTS</b> (11% of population)</p> <ul style="list-style-type: none"> <li>90% achieving at or above expectation – <b>SCHOOL TARGET MET</b></li> </ul>	Tool	Year	Well below expectation	Below expectation	At expectation	Above expectation	Well above expectation	R2Read	1	1%	8%	45%	32%	14%	R2Read	2	0%	0%	36%	57%	7%	Probe	3	2%	0%	20%	26%	52%	asTTle	4	1%	16%	52%	11%	20%	asTTle	5	9%	4%	32%	9%	46%	asTTle	6	7%	0%	18%	33%	42%		<b>Total</b>	<b>3%</b>	<b>5%</b>	<b>34%</b>	<b>28%</b>	<b>30%</b>
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## Analysis of Variance for the year ended 31 December 2010 continued

Analysis	<p><b><u>Whole School</u></b></p> <p>Year 1 and 2 students were assessed using Ready to Read books rather than PM Benchmarks as in previous years. This was to align school tools for measuring with National Standards.</p> <p>Achievement levels in Year 3 were determined using Probe Reading Assessment the same tool used in 2009. While not norm referenced, it does provide a reading age based on decoding and comprehension level.</p> <p>Achievement levels in Years 4-6 were determined using e-asTTle which provides a curriculum level.</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"> <li>• A number of the Y1 students identified in the “at” expectation range will require 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.</li> <li>• 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.</li> <li>• School performance indicates a dip in achievement at Year 4. When students move from being assessed using the running record format in Y3 to the computer based multi-choice format in Y4, achievement levels appear to decline. Students underachieving on e-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. After administering Running Records and monitoring underachievers identified by e-asTTle, we found that the reading age with understanding is generally at or above chronological age. For example, 20 of the 22 Y4-6 students underachieving on asTTle, were able to read at or above expectation using Running Records. This leads us to believe that the dip is due to the nature of e-asTTle.</li> <li>• Students in Years 4 and 5 (2010), identified at “Below” or “Well Below” expectation, will be targeted within the classroom programme and for intervention during 2011 (Year 5 and 6).</li> <li>• We are delighted to see that our achievement in the above and well above expectation category has increased dramatically in 2010 to 58% across school. We believe this is due to developing high level questioning and thinking during our 3 year involvement in Extending High Standards Across Schools (EHSAS) as a member of Wellington’s North West Cluster.</li> </ul>
Evaluation	<ul style="list-style-type: none"> <li>• Across the school, all students were grouped for instruction based on evidence from assessment.</li> <li>• Teachers in every classroom taught instructional guided reading programmes daily.</li> <li>• Support was given to individual teachers where appropriate. This included co-operative planning, modelling and giving feedback on effective practice and promoting teacher questioning.</li> <li>• Whole school Professional Development in reading comprehension was provided when teachers attended a Sheena Cameron after-school workshop.</li> <li>• The Lead Teacher and Principal attended professional development in National Standards and, in turn, led whole school development in this area.</li> <li>• Three teacher aides, funded by the board of trustees, assisted identified students’ literacy development under the guidance of classroom teachers. Teacher aides were trained by the Reading Recovery teacher to increase the success of intervention.</li> <li>• Reading Recovery was offered to three junior school students at a time, 250 hours funded by the Board of Trustees and 50 hours funded by the Ministry of Education. Nine students completed the programme.</li> <li>• The RT: Literacy supported one teacher / student with severe literacy delays during the course of the year.</li> <li>• The RTLB supported the teachers of a small number of students with global learning difficulties.</li> <li>• Interventions appear to have been successful based on the progress students have made.</li> </ul>
Target	<p><b><u>2011 Targets</u></b></p> <ol style="list-style-type: none"> <li>1. <b>Consolidate and extend</b> high levels of achievement in reading with <b>at least 90%</b> achieving at or above expectation based on the assessment tools currently in use.</li> <li>2. <b>Reduce underachievement</b> in 2011 Year 5 and 6 cohorts from 17% and 13% respectively to 10% or less by targeting identified students through daily guided reading and intervention strategies.</li> <li>3. <b>Identify</b> the small number of Maori students achieving below expectation, support them and monitor progress to bring achievement for Maori students in line with that of whole school.</li> </ol>

## Analysis of Variance for the year ended 31 December 2010 *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 September 2009 writing results were as follows:

- Year 1\* = 100% writing at or above expectation based on asTTle indicators for writing
- Year 2\* = 99% writing at or above expectation based on asTTle indicators for writing
- Year 3\* = 95% writing at or above expectation based on asTTle indicators for writing
- Year 4 = 90% writing at or above expectation based on asTTle indicators for writing
- Year 5 = 90% writing at or above expectation based on asTTle indicators for writing
- Year 6 = 83% writing at or above expectation based on asTTle indicators for writing
- Whole school = 93% 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 which align English Exemplars and asTTle indicators.

<b>Target</b>	<p>1. Maintain high levels of achievement in writing with <b>at least</b> 90% of students achieving at or above expectation.</p> <p>2. Extend above achievement across the school from 28% to 35%.</p>																																																								
<b>Outcome</b>	<p>By the end of September 2010 our results were as follows:</p> <p><b>ALL STUDENTS</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <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>71%</td> <td>19%</td> <td>10%</td> <td><b>100%</b></td> </tr> <tr> <td>2</td> <td>0%</td> <td>0%</td> <td>49%</td> <td>44%</td> <td>7%</td> <td><b>100%</b></td> </tr> <tr> <td>3</td> <td>2%</td> <td>19%</td> <td>55%</td> <td>10%</td> <td>14%</td> <td><b>79%</b></td> </tr> <tr> <td>4</td> <td>2%</td> <td>24%</td> <td>62%</td> <td>10%</td> <td>2%</td> <td><b>74%</b></td> </tr> <tr> <td>5</td> <td>7%</td> <td>14%</td> <td>70%</td> <td>7%</td> <td>2%</td> <td><b>79%</b></td> </tr> <tr> <td>6</td> <td>30%</td> <td>0%</td> <td>59%</td> <td>9%</td> <td>2%</td> <td><b>70%</b></td> </tr> <tr> <td><b>Total</b></td> <td><b>7%</b></td> <td><b>9%</b></td> <td><b>61%</b></td> <td><b>17%</b></td> <td><b>6%</b></td> <td><b>84%</b></td> </tr> </tbody> </table> <p><b>ALL STUDENTS</b></p> <ul style="list-style-type: none"> <li>84% achieving at or above expectation – <b>SCHOOL TARGET NOT MET</b></li> </ul> <p><b>MAORI STUDENTS</b> (4% of population)</p> <ul style="list-style-type: none"> <li>85% achieving at or above expectation – <b>SCHOOL TARGET NOT MET</b></li> </ul> <p><b>PASIFIKA STUDENTS</b> (1% of population)</p> <ul style="list-style-type: none"> <li>The very small number of students makes meaningful comparisons difficult.</li> </ul> <p><b>ESOL STUDENTS</b> (11% of population)</p> <ul style="list-style-type: none"> <li>89% achieving at or above expectation – <b>SCHOOL TARGET NOT MET</b></li> </ul> <p><b>EXTEND ABOVE ACHIEVEMENT</b></p> <ul style="list-style-type: none"> <li>23% achieving at or above expectation – <b>SCHOOL TARGET NOT MET</b></li> </ul>	Year	Well below expectation	Below expectation	At expectation	Above expectation	Well above expectation	% achieving at or above	1	0%	0%	71%	19%	10%	<b>100%</b>	2	0%	0%	49%	44%	7%	<b>100%</b>	3	2%	19%	55%	10%	14%	<b>79%</b>	4	2%	24%	62%	10%	2%	<b>74%</b>	5	7%	14%	70%	7%	2%	<b>79%</b>	6	30%	0%	59%	9%	2%	<b>70%</b>	<b>Total</b>	<b>7%</b>	<b>9%</b>	<b>61%</b>	<b>17%</b>	<b>6%</b>	<b>84%</b>
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<b>Analysis</b>	<p><b>Whole School</b></p> <p>Our school targets are unashamedly high. While we have not reached our targets, it is important to note that progress has been made. 8% more students were achieving “at or above” expectation by the end of the year compared to achievement results from the beginning of the year. Of the 24% of students who were identified at the beginning of the year as needing to move 1 or more sub-levels to reach expectation, 11% were able to do so. 5% of these children, while not achieving expectation, were able to move 1 or more sub-levels – with 9 students progressing 3 or 4 sub-levels.</p>																																																								

**Analysis of Variance for the year ended 31 December 2010 *continued***

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.

Year	% needing to move to reach at or above achievement	% that moved enough to reach at or above achievement	% that moved 1 or more sub levels but didn't reach target	% that did not move	% that left the school
2	7%	5%			2%
3	23%	14%		6%	3%
4	33%	16%	7%	8%	2%
5	41%	20%	11%	6%	4%
6	39%	13%	11%	13%	2%
<b>Total</b>	<b>24%</b>	<b>11%</b>	<b>5%</b>	<b>6%</b>	<b>2%</b>

Analysis

Evaluation

- Across the school, teacher learning in writing and formative assessment practice continued to be the primary focus for professional development during 2010.
- Marking writing is based on indicators and is a subjective process. As teachers mark and moderate together more often, the deeper their shared understanding becomes and expectations refined further. Some professional development in National Standards has been undertaken. These two factors are likely to have influenced the marking process and could account for failure to meet targets.
- Student writing was assessed, marked against asTTle indicators and next learning steps identified in Terms 1 and 3.
- Teachers taught writing on a daily basis and were encouraged to work with groups of students to address identified needs.
- Teachers selected 3 students to monitor closely during the course of the year.
- Lead Team members and AtoL facilitators supported quality teaching through classroom observations, learning conversations with students, feedback interviews with teachers related to performance indicators and development of individual action plans.
- Three teacher aides, funded by the board of trustees, assisted identified students' literacy development under the guidance of classroom teachers.
- The RTLB supported the teachers of a small number of students with global learning difficulties.
- In spite of targeted classroom teaching, 16% of students are not achieving at or above expectation. Some of these are “difficult to move” students, needing to move 3 or 4 sublevels to reach expectation based on the norm.
- Over the past two years, students underachieving in writing have been closely monitored. Further analysis indicates approximately 3% of the school population feature consistently. These students are seriously at risk and require specific, targeted intervention over and above regular, targeted teaching. Approximately 8% feature twice which indicates they too are at risk and require specific support as well as regular, targeted teaching. 12% feature only once and usually respond to regular, targeted teaching.
- Students identified through this process will receive support within the classroom while those most at risk will also receive specific intervention during 2011.

Target

**2011 Target**

1. **Consolidate and extend** high levels of achievement in writing with **at least 90%** achieving at or above expectation based on the Literacy Learning Progressions and asTTle indicators.
2. **Reduce the underachievement** in Year 4 from 21% to 15%; Year 5 from 26% to 20%; Year 6 from 21% to 15%.
3. **Extend the above achievement** in Year 6 from 9% to 15%
4. **Identify, track and intervene** to provide support on top of effective classroom teaching for 11% of students consistently achieving below expectation.

## Analysis of Variance for the year ended 31 December 2010 *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 2009, NUMPA results (in comparison to achievement in high decile schools) were as follows:

- Addition and Subtraction = 90% at or above expectation
- Multiplication and Division = 89% at or above expectation
- Proportions and Ratios = 89% at or above expectation

<b>Target</b>	<p>1. Maintain high levels of achievement in numeracy with at least 90% of students achieving at or above expectation</p> <p>2. Reduce underachievement at these specific levels:-</p> <ul style="list-style-type: none"> <li>Year 3 = Reduce underachievement from 13% in Addition/Subtraction; 19% in Multiplication/Division; 13% in Proportions/Ratios</li> <li>Year 5 = Reduce underachievement from 14% in Addition/Subtraction; 22% in Multiplication/Division; 14% in Proportions/Ratios</li> </ul>																																																															
<b>Outcome</b>	<p>By the end of 2010, the end of year assessment tool was changed from NumPA Diagnostic tool which was used at the beginning of the year, to the Global Strategy Stage (GloSS) tool. Results were as follows:-</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <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>0</td> <td>0%</td> <td>0%</td> <td>81%</td> <td>0%</td> <td>19%</td> <td><b>100%</b></td> </tr> <tr> <td>1</td> <td>0%</td> <td>0%</td> <td>94%</td> <td>0%</td> <td>6%</td> <td><b>100%</b></td> </tr> <tr> <td>2</td> <td>0%</td> <td>11%</td> <td>48%</td> <td>0%</td> <td>41%</td> <td><b>89%</b></td> </tr> <tr> <td>3</td> <td>2%</td> <td>0%</td> <td>65%</td> <td>0%</td> <td>33%</td> <td><b>98%</b></td> </tr> <tr> <td>4</td> <td>0%</td> <td>3%</td> <td>55%</td> <td>42%</td> <td>0%</td> <td><b>97%</b></td> </tr> <tr> <td>5</td> <td>0%</td> <td>9%</td> <td>75%</td> <td>16%</td> <td>0%</td> <td><b>91%</b></td> </tr> <tr> <td>6</td> <td>0%</td> <td>13%</td> <td>41%</td> <td>37%</td> <td>9%</td> <td><b>87%</b></td> </tr> <tr> <td><b>Total</b></td> <td><b>5%</b></td> <td></td> <td><b>66%</b></td> <td><b>14%</b></td> <td><b>15%</b></td> <td><b>95%</b></td> </tr> </tbody> </table> <p><b>Target 1</b></p> <p><b>ALL STUDENTS</b></p> <ul style="list-style-type: none"> <li>95% of students across the school achieved at or above expectation using the NumPA Global Strategy Stage Tool – <b>SCHOOL TARGET MET</b></li> </ul> <p><b>MAORI STUDENTS</b> (4% of population)</p> <ul style="list-style-type: none"> <li>93% achieving at or above expectation</li> <li><b>Maori achievement closely matches achievement of all students – SCHOOL TARGET MET</b></li> </ul> <p><b>PASIFIKA STUDENTS</b> (1% of population)</p> <ul style="list-style-type: none"> <li>The very small number of students makes meaningful comparisons difficult.</li> </ul> <p><b>ESOL STUDENTS</b> (11% of population)</p> <ul style="list-style-type: none"> <li>95% achieving at or above expectation</li> <li><b>ESOL student achievement matches achievement of all students – SCHOOL TARGET MET</b></li> </ul> <p><b>Target 2</b></p> <ul style="list-style-type: none"> <li>Year 3 = Underachievement indicated by GloSS tool reduced to 2% - <b>TARGET MET</b></li> <li>Year 5 = Underachievement indicated by GloSS tool reduced to 9% - <b>TARGET MET</b></li> </ul>	Year	Well Below Expectation	Below Expectation	At Expectation	Above Expectation	Well Above Expectation	% achieving at or above	0	0%	0%	81%	0%	19%	<b>100%</b>	1	0%	0%	94%	0%	6%	<b>100%</b>	2	0%	11%	48%	0%	41%	<b>89%</b>	3	2%	0%	65%	0%	33%	<b>98%</b>	4	0%	3%	55%	42%	0%	<b>97%</b>	5	0%	9%	75%	16%	0%	<b>91%</b>	6	0%	13%	41%	37%	9%	<b>87%</b>	<b>Total</b>	<b>5%</b>		<b>66%</b>	<b>14%</b>	<b>15%</b>	<b>95%</b>
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## Analysis of Variance for the year ended 31 December 2010 *continued*

Analysis	<ul style="list-style-type: none"> <li>• End-of-year results indicate that 95% of students are achieving at or above expectation based on GloSS. After initial testing in February/March 2010, using the NumPA Diagnostic Interview, approximately 75% of students were at or above end-of-year expectations in Numeracy. This indicates that approximately 20% of students moved into the expected range during the course of the year.</li> <li>• At the end of 2009 89% of students were achieving at or above expectations using the Diagnostic Interview. The end of 2010 GloSS data indicates that students have maintained and possibly enhanced their understanding in numeracy this year.</li> <li>• It should be noted that the GloSS assessment tool, while being based on the same system, assesses students in a different way than the Diagnostic Interview. Some strategy stages are arguably easier to attain in GloSS than the Diagnostic Interview (particularly some of the higher strategy stages). Consequently, some caution needs to be exercised when comparing these results with those attained by the Diagnostic Interview.</li> </ul>
Evaluation	<p>Our continued focus on Numeracy teaching during 2010 has resulted in high levels of achievement continuing.</p> <ul style="list-style-type: none"> <li>• Evidence from assessment was used to group students for instruction.</li> <li>• Numeracy teaching and learning occurred in line with national coverage expectations related to its priority in the mathematics programme.</li> <li>• Identified students in Year 4, 5 and 6 were included in a Numeracy Intervention programme run by teacher aides following training by the Lead Teachers. The intervention programme targeted increasing students' knowledge areas necessary for moving onto Stage 5 and beyond.</li> <li>• Teachers new to Numeracy and Beginning Teachers attended relevant numeracy workshops facilitated by an external provider during the course of the year.</li> <li>• Numeracy Leader and principal also attended workshops facilitated by the school support service as well as workshops on National Standards.</li> <li>• In turn, the Numeracy Leader led teacher professional development on National Standards and using the NumPA Diagnostic and GloSS tools to ensure consistency of administration and interpretation of student responses.</li> </ul>
Future Target	<p><b><u>2011 Target</u></b></p> <ol style="list-style-type: none"> <li>1. <b><i>Consolidate and extend</i></b> high levels of Numeracy achievement with <b><i>at least 90%</i></b> achieving at or above expectation</li> <li>2. <b><i>Reduce underachievement</i></b> by identifying students whose rate of progress indicates that intervention in either strategy development or knowledge recall is required to ensure they remain within the expected achievement band.</li> </ol> <p><i>Note:</i></p> <p><i>This target will be reviewed and redefined (if necessary) following NumPA assessments are carried out in Term 1, 2011.</i></p>

**Note:**

*2011 targets have been set based on results from assessment tools used at the end of 2010. All targets will be reviewed and redefined (if necessary) following beginning of year assessments.*

# Statement of Resources

## School roll and days open

The school roll at:	1 March 2010	1 March 2009	1 March 2008
	355 students	349 students	337 students

The school was open for 388 half days in 2010. (392: 2009)

## 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 2010 including:

- Completion of the security system upgrade
- Completion of the upgrade of classroom / ICT suite
- Modifications to library and provision of R.T.L.B. accommodation
- Special Needs modification

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:

	<b>2010</b>	<b>2009</b>	<b>2008</b>
Principal	1	1	1
Teachers	23	23	22
Resource Teachers	4	4	

### The Board also employed:

Office Manager	40 hours per week	35	35
Office assistant	15 hours per week	15	15
Librarian	20 hours per week	20	20
Teacher aides			
- Learning Support	45 hours per week	55	55
- Special Needs	32 hours per week	35	35
Caretaker / cleaners	External Contract	External Contract	External contract

## Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Portfolio / Responsibilities</b>	<b>Term expires</b>
Bill Courtney	Parent rep	Elected April 2007	Board Chair	April 2010
Fiona Whyte	Parent rep	Elected April 2007		April 2010
Conrad Healy	Parent rep	Elected April 2007		April 2010
Andrew Croad	Parent rep	Co-opted March 2008	Finance Chair	April 2010
Mark Leggett	Staff rep	Elected March 2008		April 2010
Steve Ware	Parent rep	Re-elected September 2008		September 2011
Catherine Cooper	Parent rep	Elected September 2008	Board Chair	September 2011
Peter Boniface	Parent rep	Elected September 2008	Finance Chair	September 2011
Louise Green	Principal	March 2008		September 2010
Gary Anaru	Parent rep	Re-elected April 2010	Property Chair	Resigned
Lisa Barton	Parent Rep	Elected April 2010	Property Chair	May 2013
Stuart Johnson	Parent Rep	Elected April 2010		May 2013
David Soper	Parent Rep	Elected April 2010		May 2013
Karen Grant	Staff Rep	Elected June 2010		May 2013
Greg Smith	Parent Rep	Selected December 2010		May 2013

## 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 2010

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 2010 financial statements are authorised for issue by the Board Chairperson and Principal.

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C.L. Cooper  
Chairperson

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L.M. Green  
Principal

5<sup>th</sup> May 2011

5<sup>th</sup> May 2011

Khandallah School  
**Statement of Comprehensive Income**  
For the Year Ended 31 December 2010

	Notes	2010 Actual \$	2010 Budget \$	2009 Actual \$
<b>Income</b>				
Government Grants	2	2,601,923	2,576,759	2,538,401
Local Fundraising	3	133,816	105,000	134,819
Other Income	4	103,538	98,196	130,255
Interest		16,688	12,000	17,651
		<hr/>	<hr/>	<hr/>
		2,855,965	2,791,955	2,821,126
<b>Expenditure</b>				
Other Income Expenditure	4	59,019	69,500	90,130
Learning Resources	5	1,943,304	1,945,900	1,841,728
Administration	6	146,593	137,273	124,249
Property Maintenance	7	641,621	616,930	676,435
Depreciation	8	64,824	60,000	58,367
Loss on Disposal		478	500	232
		<hr/>	<hr/>	<hr/>
		2,855,839	2,830,103	2,791,141
<hr/>				
Net Surplus/ (Deficit) for the year		126	(38,148)	29,985
Other comprehensive income		-	-	-
<hr/>				
<b>Total Comprehensive Income</b>		<b>126</b>	<b>(38,148)</b>	<b>29,985</b>
<hr/>				

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

Khandallah School  
**Statement of Changes in Equity**

	2010 Actual \$	2010 Budget \$	2009 Actual \$
<b>Equity at the start of the year</b>	396,976	396,976	366,989
Total comprehensive income	126	(38,148)	29,987
Ministry capital contribution for equipment	-	-	-
<b>Equity at the end of the year</b>	397,102	358,828	396,976

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

Khandallah School  
**Statement of Financial Position**  
As at 31 December 2010

	Notes	2010 Actual \$	2010 Budget \$	2009 Actual \$
Equity		397,102	346,936	396,976
<b>Total Equity</b>		<b>397,102</b>	<b>346,936</b>	<b>396,976</b>
Represented by:				
<b>Current Assets</b>				
Cash & Cash Equivalents	9	159,232	223,045	280,188
Accounts Receivable	10	139,156	67,704	130,287
Inventory		2,183	500	1,765
Prepayments		7,893	5,000	6,162
Investments	11	165,407	150,000	155,661
		<u>473,871</u>	<u>446,249</u>	<u>574,063</u>
<b>Current Liabilities</b>				
Accounts Payable	13	144,226	110,000	160,408
Income received in advance	14	2,439	2,000	7,215
Provision for Cyclical Maintenance	15	58,203	70,385	79,267
Funds held on behalf of the Ministry of Education	16	1,724	0	69,907
Funds held on behalf of the R.T.L.B. North West Cluster	17	49,899	30,000	43,581
		<u>256,491</u>	<u>212,385</u>	<u>360,378</u>
<b>Working Capital Surplus</b>		<b>217,380</b>	<b>233,864</b>	<b>213,685</b>
<b>Non Current Assets</b>				
Plant Property and Equipment	12	<u>188,935</u>	<u>151,626</u>	<u>192,504</u>
<b>Non Current Liabilities</b>				
Provision for Cyclical Maintenance	15	<u>9,213</u>	<u>38,554</u>	<u>9,213</u>
<b>NET ASSETS</b>		<b><u>397,102</u></b>	<b><u>346,936</u></b>	<b><u>396,976</u></b>

*The above Statement of Financial Position should be read in conjunction with the accompanying notes.*

# **Khandallah School**

## **Notes to the Financial Statements**

For the year ended 31 December 2010

### 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 - 15years
Plant and equipment	10 – 15 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.

### **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**

	<b>2010</b>	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Operational Grant	388,476	382,103	379,901
Special Education Grant	7,268	7,000	5,855
Teachers Salaries Grant	1,735,437	1,735,400	1,665,848
Use of Land and Buildings Grant	447,256	447,256	459,277
Other Government Grants	23,486	5,000	27,520
	<hr/> 2,601,923	<hr/> 2,576,759	<hr/> 2,538,401

3. **Local Fundraising**

	<b>2010</b>	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Local funds raised within the School's community are made up of:			
<i>Income</i>			
Parent Donations	71,825	79,000	79,285
Fundraising Home & School Association	50,120	20,000	44,600
Other Donations	7,871	2,000	2,814
Grants: Thomas George Macarthy Trust	4,000	4,000	8,120
	<hr/> 133,816	<hr/> 105,000	<hr/> 134,819

4. **Other Income**

	<b>2010</b>	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<i>Income</i>			
Activities	86,104	84,396	103,680
Trading	17,434	13,800	17,602
International Students	0	0	8,973
	<hr/> 103,538	<hr/> 98,196	<hr/> 130,255
<i>Expenditure</i>			
Activities	42,879	56,000	66,593
Trading	16,140	13,300	17,459
International Students	0	200	6,078
	<hr/> 59,019	<hr/> 69,500	<hr/> 90,130
<i>Net surplus for the year</i>	<hr/> <hr/> 44,519	<hr/> <hr/> 28,696	<hr/> <hr/> 40,125

5. **Learning Resources**

	<b>2010</b>	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Library Resources	2,212	1,450	1,621
Employee benefits - salaries	1,858,673	1,857,150	1,748,982
Staff development	23,183	31,000	26,411
Curricular	52,289	48,600	57,562
Other	6,947	7,700	7,152
	<hr/> 1,943,304	<hr/> 1,945,900	<hr/> 1,841,728

6. **Administration**

	<b>2010</b>	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Audit fees	5,310	5,140	4,896
Board of Trustees fees	5,090	5,500	5,210
Board of Trustees expenses	15,602	6,720	3,471
Communication	4,984	4,513	4,905
Consumables	16,999	15,800	17,690
General expenses	4,134	5,600	4,613
Employees benefits-salaries	94,474	94,000	83,464
	<u>146,593</u>	<u>137,273</u>	<u>124,249</u>

7. **Property Maintenance**

	<b>2010</b>	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Caretaking and cleaning	72,277	74,824	83,018
Consultancy and contract services	14,356	11,950	19,013
Grounds	23,401	10,600	7,740
Heat light and water	26,826	27,000	25,955
Rates	1,606	1,800	1,715
Low Value Assets	12,486	5,000	3,735
Repairs & maintenance	23,413	18,500	47,982
Use of Land and Buildings	447,256	447,256	459,277
Cyclical maintenance provision	20,000	20,000	28,000
	<u>641,621</u>	<u>616,930</u>	<u>676,435</u>

8. **Depreciation**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Building Improvements	5,164	5,163
Furniture & Fittings	7,802	7,642
Plant & Equipment	15,222	12,730
Library Books	4,252	3,980
Information and communication technology	32,384	28,852
	<u>64,824</u>	<u>58,367</u>

9. **Cash and Cash Equivalents**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	200	200
Current Account	42,926	(28,352)
Call Account	116,106	308,340
	<u>159,232</u>	<u>280,188</u>

Of the \$159,234 Cash and Cash Equivalents \$51,623 is held by the School on behalf of the Ministry. \$1,724 of these funds are required to be spent on Crown owned school buildings under the School's Five Year Property Plan and \$49,899 of these funds are held on behalf of the R.T.L.B. North West Cluster.

10. **Accounts Receivable**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Interest Accrued	674	2,937
Teachers Salary accruals	125,168	117,411
GST Receivable	1,201	3,645
Debtors	12,113	6,294
	139,156	130,287

11. **Investments**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Short term investments with maturities between three months and one year.	165,407	155,661

12. **Property, Plant and Equipment**

	<b>Cost</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>\$</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>2010</b>	<b>2010</b>	<b>2010</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
2010	\$	\$	\$
Building improvements	130,556	(95,922)	34,634
Furniture & Fittings	231,408	(194,131)	37,277
Plant & Equipment	191,070	(132,345)	58,725
Library Books	88,137	(58,372)	29,765
Information and communication technology	159,405	(130,871)	28,534
	800,576	(611,641)	188,935
2009			
Building improvements	130,556	(90,759)	39,797
Furniture & Fittings	220,045	(186,329)	33,717
Plant & Equipment	157,087	(117,123)	39,964
Library Books	83,830	(55,035)	28,795
Information and communication technology	148,718	(98,488)	50,231
	740,236	(547,734)	192,504

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<b>Net book value reconciliation</b>		
Net book value at start of year	192,504	176,217
Less: Disposals at book value	(478)	(232)
Less: Depreciation charge for the year	(64,824)	(58,367)
Add: Asset acquisition at cost	61,733	74,886
Net book value at year end	188,935	192,504

13. **Accounts Payable**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Creditors	12,954	37,683
GST	-	-
Employee benefits - salaries accrual	131,272	122,726
	<u>144,226</u>	<u>160,409</u>

The carrying value of payables approximates their fair value.

14. **Income received in advance**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
International Students	1,304	6,422
Saturday Netball	593	793
Te Roopu Whanau	542	0
	<u>2,439</u>	<u>7,215</u>

15. **Provision for Cyclical Maintenance**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Provision at the start of the year	88,480	95,334
Increase to the provision during the year	20,000	28,000
Use of the provision during the year	(41,064)	(34,854)
Provision at the end of the year	<u>67,416</u>	<u>88,480</u>
Current Liability	58,203	79,267
Non Current Liability	9,213	9,213
	<u>67,416</u>	<u>88,480</u>

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. Funds Held on Behalf of the Ministry of Education

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

		<b>2010</b>	<b>Opening Balance</b>	<b>Receipts from MOE</b>	<b>Payments</b>	<b>Closing Balance</b>
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
a. ICT Suite/RTL B Office Redevelopment	<i>completed</i>		15,562	12,939	28,501	0
b. Seismic Strengthening - Block D	<i>completed</i>		(18,969)	70,478	51,509	0
c. Upgrade Security System	<i>completed</i>		8,536	100	8,636	0
d. Resurfacing of Driveway	<i>completed</i>		38,236	1,869	40,105	0
e. Special Needs Modification	<i>completed</i>		27,596	8	26,830	774
f. Cladding/Spouting/Roofing Replacement	<i>completed</i>		(1,054)	40,715	39,661	0
g. Urgent Sewage/Drainage Upgrade	<i>completed</i>		0	26,680	26,680	0
h. Renew Underground Heating Mains	<i>completed</i>		0	55,392	54,442	950
i. Boiler Replacement	<i>in progress</i>		0	0	0	0
			<b>69,907</b>	<b>208,181</b>	<b>276,364</b>	<b>1,724</b>

		<b>2009</b>	<b>Opening Balance</b>	<b>Receipts from MOE</b>	<b>Payments</b>	<b>Closing Balance</b>
			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
a. ICT Suite/RTL B Office Redevelopment	<i>in progress</i>		0	208,760	193,198	15,562
b. Seismic Strengthening - Block D	<i>in progress</i>		0	35,000	53,969	(18,969)
c. Upgrade Security System	<i>in progress</i>		0	36,813	28,277	8,536
d. Resurfacing of Driveway	<i>in progress</i>		0	42,196	3,960	38,236
e. Special Needs Modification	<i>in progress</i>		0	41,920	14,324	27,596
f. Cladding/Spouting/Roofing Replacement	<i>in progress</i>		0	0	1,054	(1,054)
			<b>0</b>	<b>364,689</b>	<b>294,782</b>	<b>69,907</b>

## 17. 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 Cluster Group for the Learning Support.

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Funds held at the beginning of the year	43,581	37,455
Funds received from the Ministry of Education	75,237	71,094
Funds spent on behalf of the cluster	(68,919)	(64,968)
Funds held at year end	<b>49,899</b>	<b>43,581</b>

## 18. Related Party Transactions

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

The Board have no related party transactions for the 2010 year.

(2010 Nil)

(2009 Nil)

## 19. Remuneration

### *Board of Trustees*

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

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
Board of Trustees	5,090	5,210

### *Principal*

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

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and other short term employee benefits:		
Salary and other payments	120 - 130	120 - 130
Benefits and other emoluments	-	-
Termination Benefits	-	-

### *Other Employees*

No other employee received total remuneration over \$100,000 (2009: nil)

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

## 20. Contingencies

### **Contingent Assets**

There is a contingent asset relating to a possible cash re-imbusement from the Ministry of Education for under spending the school's banking staffing entitlement during 2010. The Ministry of Education has yet to determine whether an amount is to be paid to the school. Any such reimbursement cannot be reliably measured at the date of signing these financial statements, but is unlikely to be the full value of the \$9,280, which was the banking staffing underspend at 31 December 2010. If any amount is received, it will be recorded as income in the 2011 financial year. (Contingent assets at 31 December 2009: nil).

There are no contingent liabilities as at 31st December 2010. (Contingent liabilities at 31 December 2009: nil).

## 21. Commitments

### (a) **Capital Commitments**

As at 31 December 2010 the Board has entered into contract agreements for capital work as follows:

- a. \$15,000 Replacement of boiler.

As at 31 December 2009 the Board had entered into contract agreements for capital work as follows:

- 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. \$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.
- 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. 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.
- 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.

**(b) Operating Commitments**

As at 31 December 2010 the Board has entered into the following contracts:

(a) operating lease of a photocopier

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
No later than one year	-	2,526
Later than one year and no later than five years	-	-
Later than five years	-	-