

PAPARORE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1078
Principal:	John Windleborn
School Address:	157 West Coast Road
School Postal Address:	157 West Coast Road RD 1, Awanui, 0486
School Phone:	09 406 7360
School Email:	angw@paparore.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Patrick Corrigan	Chairperson	Elected	May 2022
John Windleborn	Principal	ex Officio	
Luke Bridge	Parent Rep	Elected	May 2022
Shaveryn Naicker	Parent Rep	Elected	May 2022
Roula Travers	Parent Rep	Elected	May 2022
Erina Marinkovich	Parent Rep	Elected	May 2022
Sarah Rogers	Parent Rep	Co-opted	May 2022
Blake Masters	Staff Rep	Elected	May 2022

Accountant / Service Provider: Education Services Ltd

PAPARORE SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Paparore School

Statement of Responsibility

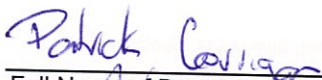
For the year ended 31 December 2020

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

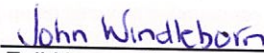
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

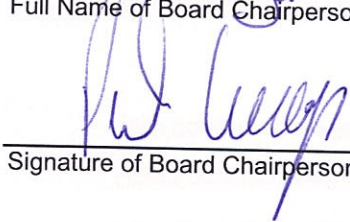
The School's 2020 financial statements are authorised for issue by the Board.



Full Name of Board Chairperson



Full Name of Principal



Signature of Board Chairperson



Signature of Principal

31 May 2021

Date:

31 May 2021

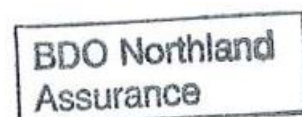
Date:

Paparore School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,464,593	1,299,935	1,341,831
Locally Raised Funds	3	68,351	93,900	123,620
Interest income		1,404	7,000	13,307
		<u>1,534,348</u>	<u>1,400,835</u>	<u>1,478,758</u>
Expenses				
Locally Raised Funds	3	8,310	4,700	28,439
Learning Resources	4	1,009,167	901,264	959,201
Administration	5	91,106	82,527	84,441
Finance		1,998	1,488	801
Property	6	278,541	297,886	310,520
Depreciation	7	75,813	71,247	71,210
Loss on Disposal of Property, Plant and Equipment		-	-	4,226
Transport		12,320	20,000	17,972
		<u>1,477,255</u>	<u>1,379,112</u>	<u>1,476,810</u>
Net Surplus / (Deficit) for the year		57,093	21,723	1,948
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>57,093</u></u>	<u><u>21,723</u></u>	<u><u>1,948</u></u>

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

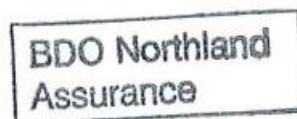


Paparore School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		950,790	966,959	948,842
Total comprehensive revenue and expense for the year		57,093	21,723	1,948
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	1,007,883	988,682	950,790
Retained Earnings		1,007,883	988,682	950,790
Equity at 31 December		1,007,883	988,682	950,790

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Paparore School Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	476,518	350,078	522,963
Accounts Receivable	9	75,157	56,405	59,707
GST Receivable		1,725	1,920	-
Prepayments		9,513	2,474	11,244
Investments	10	-	200,000	400,000
Funds owed for Capital Works Projects	16	33,511	-	-
Funds owed for Kiwisport Cluster	17	-	(783)	163
		<u>596,424</u>	<u>610,094</u>	<u>994,077</u>
Current Liabilities				
GST Payable		-	-	43,317
Accounts Payable	12	151,017	104,627	119,069
Provision for Cyclical Maintenance	13	-	37,369	28,938
Finance Lease Liability - Current Portion	14	8,160	6,033	7,563
Funds held in Trust	15	5,499	-	6,773
Funds held for Capital Works Projects	16	-	-	448,236
		<u>164,676</u>	<u>148,029</u>	<u>653,896</u>
Working Capital Surplus/(Deficit)		431,748	462,065	340,181
Non-current Assets				
Property, Plant and Equipment	11	638,112	542,828	670,626
		<u>638,112</u>	<u>542,828</u>	<u>670,626</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	45,294	12,342	36,371
Finance Lease Liability	14	16,683	3,869	23,646
		<u>61,977</u>	<u>16,211</u>	<u>60,017</u>
Net Assets		<u><u>1,007,883</u></u>	<u><u>988,682</u></u>	<u><u>950,790</u></u>
Equity		<u><u>1,007,883</u></u>	<u><u>988,682</u></u>	<u><u>950,790</u></u>

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

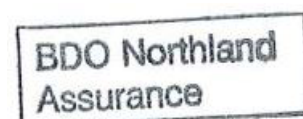
BDO Northland
Assurance

Paparore School
Statement of Cash Flows
For the year ended 31 December 2020

	2020	2020 Budget	2019
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	441,234	367,695	359,772
Locally Raised Funds	60,822	93,900	129,370
Goods and Services Tax (net)	(45,042)	-	45,237
Funds Administered on Behalf of Third Parties	(1,111)	-	11,222
Payments to Employees	(222,701)	(152,500)	(181,168)
Payments to Suppliers	(154,547)	(215,674)	(228,405)
Cyclical Maintenance Payments in the year	-	-	(10,300)
Interest Paid	(1,998)	(1,488)	(801)
Interest Received	7,815	7,000	8,631
Net cash from/(to) Operating Activities	84,472	98,933	133,558
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(41,890)	-	(113,338)
Purchase of Investments	-	-	(400,000)
Proceeds from Sale of Investments	400,000	-	200,000
Net cash from/(to) Investing Activities	358,110	-	(313,338)
Cash flows from Financing Activities			
Finance Lease Payments	(7,104)	(5,535)	(3,368)
Funds Held for Capital Works Projects	(481,923)	-	449,431
Net cash from/(to) Financing Activities	(489,027)	(5,535)	446,063
Net increase/(decrease) in cash and cash equivalents	(46,445)	93,398	266,283
Cash and cash equivalents at the beginning of the year	8 522,963	256,680	256,680
Cash and cash equivalents at the end of the year	8 476,518	350,078	522,963

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

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



Paparore School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Paparore School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

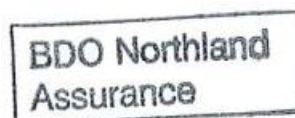
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

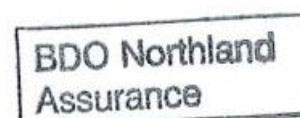
Government Grants

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

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

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

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



Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

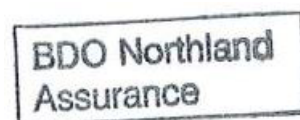
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

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



j) Investments

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

k) Property, Plant and Equipment

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

Finance Leases

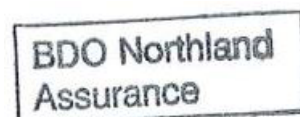
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication	4 years
Motor Vehicles	5 years
Leased Assets	3-5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



I) Intangible Assets

Software costs

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

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

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

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

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

Non cash generating assets

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

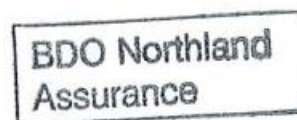
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

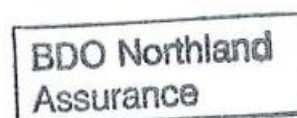
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the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

t) Financial Instruments

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

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

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



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) Goods and Services Tax (GST)

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

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

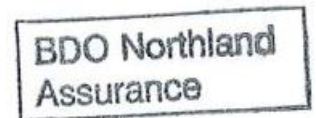
Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	376,919	344,765	320,565
Teachers' Salaries Grants	767,258	696,314	714,901
Use of Land and Buildings Grants	254,363	235,926	244,320
Resource Teachers Learning and Behaviour Grants	696	-	-
Other MoE Grants	38,784	8,130	44,759
Other Government Grants	26,573	14,800	17,286
	<u>1,464,593</u>	<u>1,299,935</u>	<u>1,341,831</u>

The school has opted in to the donations scheme for this year. Total amount received was \$23,850.

Other MOE Grants total includes additional COVID-19 funding totalling \$4,950 for the year ended 31 December 2020.

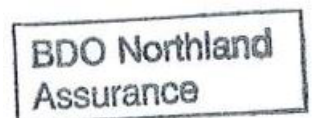
3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	2,312	20,000	2,070
Bequests & Grants	35,659	30,000	48,942
Activities	9,603	6,300	11,720
Trading	539	2,000	961
Fundraising	6,208	20,000	44,267
Other Revenue	14,030	15,600	15,660
	<u>68,351</u>	<u>93,900</u>	<u>123,620</u>
Expenses			
Activities	1,051	-	8,140
Trading	330	2,000	2,082
Fundraising (Costs of Raising Funds)	3,523	-	13,995
Other Locally Raised Funds Expenditure	3,406	2,700	4,222
	<u>8,310</u>	<u>4,700</u>	<u>28,439</u>
<i>Surplus for the year Locally raised funds</i>	<u>60,041</u>	<u>89,200</u>	<u>95,181</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	44,364	65,250	38,425
Library Resources	1,558	2,500	4,392
Employee Benefits - Salaries	946,993	798,814	892,140
Staff Development	5,979	19,200	5,049
Equipment Repairs	10,273	15,500	19,195
	<u>1,009,167</u>	<u>901,264</u>	<u>959,201</u>



5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,321	4,537	4,404
Board of Trustees Fees	4,160	4,600	4,055
Board of Trustees Expenses	5,772	7,000	10,067
Communication	3,431	4,600	3,583
Consumables	4,476	8,000	9,808
Operating Lease	921	1,400	930
Other	9,077	9,090	5,007
Employee Benefits - Salaries	45,470	30,000	33,493
Insurance	5,610	4,600	4,226
Service Providers, Contractors and Consultancy	8,868	8,700	8,868
	<u>91,106</u>	<u>82,527</u>	<u>84,441</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,212	6,400	6,704
Cyclical Maintenance Expense	(20,015)	14,560	11,297
Grounds	3,932	6,000	5,483
Heat, Light and Water	13,302	15,000	15,125
Repairs and Maintenance	4,558	-	5,427
Use of Land and Buildings	254,363	235,926	244,320
Employee Benefits - Salaries	17,647	20,000	23,267
Consultancy And Contract Services	(458)	-	(1,103)
	<u>278,541</u>	<u>297,886</u>	<u>310,520</u>

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

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	5,796	5,799	5,796
Building Improvements	8,007	4,476	4,474
Furniture and Equipment	23,073	28,087	28,073
Information and Communication Technology	30,895	24,676	24,663
Leased Assets	7,021	7,173	7,169
Library Resources	1,021	1,036	1,035
	<u>75,813</u>	<u>71,247</u>	<u>71,210</u>

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8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	470,328	194,397	516,777
Bank Call Account	6,190	155,681	6,186
Cash and cash equivalents for Statement of Cash Flows	476,518	350,078	522,963

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

Of the \$476,518 Cash and Cash Equivalents \$24,545 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	11,001	9,222	2,542
Receivables from the Ministry of Education	-	-	1,860
Interest Receivable	-	1,735	6,411
Teacher Salaries Grant Receivable	64,156	45,448	48,894
	75,157	56,405	59,707
Receivables from Exchange Transactions	11,001	10,957	9,883
Receivables from Non-Exchange Transactions	64,156	45,448	49,824
	75,157	56,405	59,707

10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	-	200,000	400,000
Total Investments	-	200,000	400,000

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11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	130,204	-	-	-	-	130,204
Buildings	139,213	-	-	-	(5,796)	133,417
Building Improvements	146,048	7,367	-	-	(8,007)	145,408
Furniture and Equipment	162,550	4,732	(6,939)	-	(23,073)	137,270
Information and Communication Tech	67,097	35,976	-	-	(30,895)	72,178
Leased Assets	22,230	1,408	-	-	(7,021)	16,617
Library Resources	3,284	755	-	-	(1,021)	3,018
Balance at 31 December 2020	670,626	50,238	(6,939)	-	(75,813)	638,112

The net carrying value of equipment held under a finance lease is \$16,617 (2019: \$22,230)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	130,204	-	130,204
Buildings	231,844	(98,427)	133,417
Building Improvements	202,603	(57,195)	145,408
Furniture and Equipment	496,304	(359,034)	137,270
Information and Communication	218,474	(146,296)	72,178
Motor Vehicles	21,018	(21,018)	-
Leased Assets	26,676	(10,059)	16,617
Library Resources	57,035	(54,017)	3,018
Balance at 31 December 2020	1,384,158	(746,046)	638,112

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	130,204	-	-	-	-	130,204
Buildings	145,009	-	-	-	(5,796)	139,213
Building Improvements	81,951	68,571	-	-	(4,474)	146,048
Furniture and Equipment	175,612	16,467	(1,456)	-	(28,073)	162,550
Information and Communication Technology	64,660	27,100	-	-	(24,663)	67,097
Leased Assets	10,275	21,895	(2,770)	-	(7,169)	22,230
Library Resources	3,276	1,043	-	-	(1,035)	3,284
Balance at 31 December 2019	610,987	135,076	(4,226)	-	(71,210)	670,626

The net carrying value of equipment held under a finance lease is \$22,230 (2018: \$10,275)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	130,204	-	130,204
Buildings	231,844	(92,631)	139,213
Building Improvements	195,237	(49,189)	146,048
Furniture and Equipment	498,511	(335,961)	162,550
Information and Communication	182,498	(115,401)	67,097
Motor Vehicles	21,018	(21,018)	-
Leased Assets	26,485	(4,255)	22,230
Library Resources	56,280	(52,996)	3,284
Balance at 31 December 2019	1,342,077	(671,451)	670,626

12. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	6,540	31,323	9,324
Accruals	3,090	4,275	3,769
Banking Staffing Overuse	63,928	17,875	49,802
Employee Entitlements - Salaries	64,156	45,448	48,894
Employee Entitlements - Leave Accrual	13,303	5,706	7,280
	<u>151,017</u>	<u>104,627</u>	<u>119,069</u>

Payables for Exchange Transactions	151,017	104,627	119,069
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>151,017</u>	<u>104,627</u>	<u>119,069</u>

The carrying value of payables approximates their fair value.

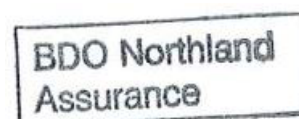
13. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	65,309	35,151	64,312
Increase to the Provision During the Year	12,203	14,560	11,297
Adjustment to the Provision	(32,218)	-	-
Use of the Provision During the Year	-	-	(10,300)
Provision at the End of the Year	<u>45,294</u>	<u>49,711</u>	<u>65,309</u>
Cyclical Maintenance - Current	-	37,369	28,938
Cyclical Maintenance - Term	45,294	12,342	36,371
	<u>45,294</u>	<u>49,711</u>	<u>65,309</u>

14. Finance Lease Liability

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	9,595	6,033	8,760
Later than One Year and no Later than Five Years	18,092	3,869	25,799
	<u>27,687</u>	<u>9,902</u>	<u>34,559</u>



15. Funds held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	5,499	-	6,773
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	5,499	-	6,773

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Owed (Held) for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Site AMS Project	<i>in progress</i>	(165,844)	-	(141,299)	-	(24,545)
Heat Pump	<i>completed</i>	(10,910)	582	(11,492)	-	-
Essential Works	<i>in progress</i>	(271,482)	-	(328,874)	-	57,392
SIP Canopy and Tiger Turf	<i>in progress</i>	-	-	(664)	-	664
Totals		(448,236)	582	(482,329)	-	33,511

Represented by:

Funds Held on Behalf of the Ministry of Education	(24,545)
Funds Due from the Ministry of Education	58,056
	33,511

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Site AMS Project	<i>in progress</i>	-	179,998	(14,154)	-	(165,844)
Heat Pump	<i>in progress</i>	-	19,349	(8,439)	-	(10,910)
Essential Works	<i>in progress</i>	-	296,996	(25,514)	-	(271,482)
Totals		-	496,343	(48,107)	-	(448,236)

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17. Funds Held on Behalf of Kiwisport Cluster

Paparore School is the lead school and holds funds on behalf of the Kiwi Park cluster, a group of schools funded by the Ministry of Education to share Kiwisport activities.

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	(163)	783	783
Funds Received from Cluster Members	163	-	-
Funds Spent on Behalf of the Cluster	-	-	946
Funds Held at Year End	<u>-</u>	<u>783</u>	<u>(163)</u>

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,160	4,055
Full-time equivalent members	0.11	0.19
<i>Leadership Team</i>		
Remuneration	473,776	525,006
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>477,936</u>	<u>529,061</u>
Total full-time equivalent personnel	<u>6.11</u>	<u>6.19</u>

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0 - 5	3 - 4
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

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

(a) \$200,000 contract for the Site AMS Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$179,998 has been received (2019: \$179,998) of which \$155,453 has been spent (2019: \$14,154) on the project to balance date. This project has been approved by the Ministry; and

(ab) \$469,962 contract for the Essential Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$296,996 has been received (2019: \$296,996) of which \$354,388 has been spent (2019: \$25,514) on the project to balance date. This project has been approved by the Ministry; and

(c) contract for the SIP Canopy and Tiger Turf as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$664 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: (a) contract for the Heat Pump as agent for the Ministry of Education. This project is fully funded by the Ministry and \$19,349 has been received of which \$8,439 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	476,518	350,078	522,963
Receivables	75,157	56,405	59,707
Investments - Term Deposits	-	200,000	400,000
Total Financial assets measured at amortised cost	<u>551,675</u>	<u>606,483</u>	<u>982,670</u>

Financial liabilities measured at amortised cost

Payables	151,017	104,627	119,069
Borrowings - Loans	-	-	-
Finance Leases	24,843	9,902	31,209
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>175,860</u>	<u>114,529</u>	<u>150,278</u>

25. Events After Balance Date

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

26. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF PAPARORE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Paparore School (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the *statement of financial position as at 31 December 2020*, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity and statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at *31 December 2020*; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand

Paparore School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$2,169 (excluding GST). The funding was spent on sporting endeavours.



Analysis of Variance 2020

School Name and Number: Paparore 0178

Focus: Reading			
Strategic Aim:			
1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning			
Annual Aim:			
1a: Use data effectively to inform teaching and learning 1b: Growing student – centred learning [Student Agency] 1c: Enhance inclusiveness into class and school programmes to cater for all student needs			
Baseline data:			
Analysis of school-wide writing data [OTJ’S] in 2019 identified some concerns with the school cohort. The data showed that 6 of our Year 3 students in 2019 were achieving ‘below’ the expected curriculum level in reading.			
Target: The six Year 4 students below their expected curriculum level in <u>Reading</u> will be at the expected by the end of the year 2020			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Reviewed assessment data with staff and determine the specific learning needs of all these students. Monthly staff meetings to discuss all these students’ progress. Work with parents, families / whanau around ways to support these students’ learning at home. Professional development available to teachers on teaching reading and different learning styles. Process in place for teachers to reflect on and change & improve practice. Professional readings and quality professional development put in place to support and guide teacher’s professional practice. Moderation meetings and school-wide assessment developed so that there is consistency how we assess reading throughout the school. Accelerated classes and/or teacher aide support given to students below their 	<p>1 of the 6 students had left before the end of the year</p> <p>None of the 5 left were reading at the expected level by the end of the year.</p> <p>Each of the target students have shown huge improvement in their reading level when assessed using PM Readers or PROBE as the assessment tool.</p> <p>The students are able to self-monitor their reading. When they come to a word in the text that they do not understand, they will pause and think about what a word might be rather than guessing and moving on when meaning breaks down.</p> <p>The students are more likely to work out the meaning of unknown words using the context of the sentences than earlier in</p>	<p>There have been focussed staff and team meetings on assessment, moderation and understanding the evidence needed to make consistent and valid OTJs using the literacy progressions and the Reading Standards. Specific interventions to meet the needs of these students were:</p> <ul style="list-style-type: none"> Targeted interventions based on individual needs In class changes to pedagogy Focus on target students We continued with ‘reading walls’ to support them so students knew where they were at, where they needed to get to and what to do to get there A dedicated one-hour time slot for reading every day was timetabled for each classroom Quality Professional Development attended 	<ul style="list-style-type: none"> Develop reading accuracy and fluency with more challenging texts. Skim read to locate key words and ideas. Summarise parts of and the whole text with more detail. To respond to texts to prove understanding of texts read. We have had a whole-school approach to the way we teach with a focus on reading. We were more consistent across the school in our formative practises A withdrawal group so they had more 1:1 alongside teacher would work much better because of fewer disruptions. Continue strengthening our Home/School partnerships IEP’s for all our ‘Well Below’ students



<p>expected levels.</p> <ul style="list-style-type: none"> • Student voice is considered in reading • Plan a programme to meet the learning needs of all these students. • Excellent examples of reading & writing shared with others. • Staff share reading book at staff meetings • Students given time and motivation to read and respond. • Allocated daily one-hour session for reading in class • Teachers report at least twice a term on target group progress. • Continue to promote and reward 100 Reading Club [Home Learning initiative] • Hui for whanau to demonstrate effective ways to work with their child/ren at home in reading 	<p>the year.</p> <p>Although the students are able to decode more of the text, they are not yet fluent readers who have good understanding. It can take a long time for each student to read the text which means they often run out of time or feel pressured during timed tests such as PAT and STAR Reading. These results do not reflect the improvements made by these students this year.</p> <p>Next steps: The students need to continue to READ, READ, READ over the summer holidays. These students need to read more to improve their fluency and practice re-telling what the text is about, to assist their understanding.</p>	<ul style="list-style-type: none"> • More collaboration amongst teachers [sharing of ideas] • A kaupapa of shared responsibility by every teacher for every student to achieve regardless of whether they were in their class or not • Increased participation in 100 Home Reading Club – Whanau involvement • All classes had to accelerate their learning within the normal classroom programme. The classroom teachers found this difficult because there were other groups that needed to be catered for so time was precious. • The disruption to schooling because of COVID 19 	<p>to focus on more targeted and achievable goals</p> <ul style="list-style-type: none"> • Encourage students to keep working on their reading to ensure they remain at the expected level for their age group. Reiterate the importance of summer reading to maintain levels. • students are required to read longer texts more quickly and to select appropriate strategies for different reading purposes. • Students need to keep reading over the holidays to continue to develop accuracy and fluency. • Continue developing oral language with stories, Learning Through Play, Word Hunters Vocab and modelling.
<p>Planning for next year [2021]: In 2021 we plan to continue with similar strategies as in 2020. We will have scheduled moderation hui for reading at regular intervals. Our main target group for reporting will be in the Year 6 cohort [9 students]. We will continue to deliver the ALL type initiatives. All classes will have 'target groups' which they will work with to accelerate students learning that are below the expectation. Those students 'well below' the expectation in reading will have an ILE with specific interventions to address their learning needs. We will purchase relative resources as and if required. We plan to sustain the number of teacher aides to assist within classroom programmes and if necessary, increase times.</p>			



Analysis of Variance 2020

School Name and Number: Paparore 0178

Focus: Writing			
Strategic Aim:			
1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning			
Annual Aim:			
1a: Use data effectively to inform teaching and learning 1b: Growing student – centred learning [Student Agency] 1c: Enhance inclusiveness into class and school programmes to cater for all student needs			
Baseline data:			
Analysis of school-wide writing data [OTJ'S] in 2019 identified some concerns of the year 4 cohort. School-wide data shows that 7 of our Year 5 students in 2020 were below the expected level in writing in 2019.			
Target:			
The 7 Year 5 students below their expected level in <u>Writing</u> will be at their expected curriculum level by the end of the year			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> We reviewed assessment data with staff and determined the particular learning needs in writing of all these students. We had a 'tracking' sheet for all our 'target' students.' This allowed us to monitor these specific students so there was a real focus on them. Regular monthly meetings were held to discuss the progress of all these students and what interventions could be introduced intermittently. We developed programmes to meet the specific learning needs of the all these students. We worked alongside and in partnership with parents, families / whanau around ways to support these students' learning. We had accelerated groups and/or teacher aide support allocated to students below their expected achievement levels. We had some of our higher achieving 	<ul style="list-style-type: none"> Although these students in Te Puawai continue to work towards achieving the expected level for their age in writing, they have made considerable progress this year. The biggest shift I have seen has been in their willingness to write and manage themselves during our writing lessons. These students are quick to settle, start their work and know what resources they are able to use and where they can find them. The use of our class site, where exemplars and links to various learning resources, and the work I did with these students around using our class site as the learning walls of our classroom has benefited these students immensely. These students have shown that they 	<p>This has been successful for these students as they have applied this learning to many class writing tasks throughout the term. They have found the simple focus helpful as they can see the immediate benefits in their writing.</p> <p>There have been focussed staff and team meetings on assessment, benchmarking, moderation and understanding the evidence needed to make consistent judgements using the literacy progressions. Specific initiatives to meet the needs of these students were:</p> <ul style="list-style-type: none"> Whole school focus on writing In class changes to pedagogy Focus on target students. We continued with 'writing walls' so students knew where they were at, where they needed to get to and what to do to get there. We have a dedicated one-hour time slot for writing every day. 	<ul style="list-style-type: none"> We continued to have had a whole-school approach to the way we teach with a focus on writing. We are more consistent across the school in our formative practices. The teachers were having to accelerate the student's learning within the normal classroom programme. The classroom teachers found this difficult at times because there were other groups that needed to be catered for, so time was precious. Using the writing process to support 'free writing' and then making connections to a specific writing genre with less support Students use the writing wall to understand where they are at and where they need to be and what they need to do to get there.



<p>students working alongside these students.</p> <ul style="list-style-type: none"> Professional development opportunities were provided for teachers in literacy. We purchased resources to support class literacy programmes. Professional readings and quality professional development put in place to support and guide teacher's professional practice. We had moderation meetings and developed school-wide assessment so that there is consistency throughout the school. Student voice was considered in writing topics and genres. Students were encouraged to writing independently and recreationally. Excellent examples of writing shared with students and community. Staff shared quality writing examples with each other. Students were given regular time and motivation to write. Continue encouraging our target students to participate in our 100 'Writing' Club.' 	<p>are able to complete a simple piece of writing independently.</p> <ul style="list-style-type: none"> They plan, write and edit their work without the need to be motivated or encouraged to do so. I have been extremely impressed with these students and their ability to self-manage during our writing sessions. They see themselves as successful writers and are intrinsically motivated to complete their work to the best of their abilities. This positive attitude towards writing has meant that they are more organised and settle faster, ready to complete their work. 	<ul style="list-style-type: none"> Staff attended quality professional development learning opportunities. Students more engaged. They love writing poems, less stress around punctuation, paragraphing, etc. These students have shown that they can write more in a shorter time frame. They are more enthusiastic and self-motivated to write 	<ul style="list-style-type: none"> Build students confidence and independence. IEP's for all our 'Well Below' students These students will continue to develop and practise their planning skills, how to elaborate using specific details and each of their senses. They will be encouraged to write at least once a week over the holidays in some way i.e., Christmas emails, blog post, diary entry etc. Continue to use the 'front loading' strategy to empower my students to participate in whole class writing lessons. Incorporate 'rewindable' learning opportunities through the use of our class site and classroom resources for students.
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Planning for next year:

In 2021 these students would have moved into our senior class, Te Kauru. However, in thinking about how we manage these students and plan for others who are not at their expected levels, we will plan to continue with similar strategies as in 2020. We will have staff meetings to moderate writing at regular intervals and work alongside our Manaiakalani cluster to build expertise and network around how to support these students. We plan to have an assessed piece of writing each term. All classes will also have 'target groups' which they will work with to accelerate students learning that are below the expected level in writing. We will ensure that we have relative resources available. We will continue with and build on the 100 'Writing' Club. Currently, there is little uptake of students participating in this as we have made it a voluntary activity. We plan to sustain the number of teacher aides to assist within classroom programmes and if necessary, increase times. The initiatives implemented through our involvement in past ALL PLD will continue using a cascading of interventions shared amongst all staff.



Analysis of Variance 2020

School Name and Number: Paparore 0178

Focus: Mathematics			
Strategic Aim:			
1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning			
Annual Aim:			
1a: Use data effectively to inform teaching and learning 1b: Growing student – centred learning [Student Agency] 1c: Enhance inclusiveness into class and school programmes to cater for all student needs			
Baseline data:			
Analysis of school-wide mathematics data (OTJ'S) in 2019 identified some concerns in the Year 5 cohort. The data showed that 6 of our students who are in Year 6 this year were below the expected curriculum level in mathematics last year.			
Target:			
The 6 Year 6 students below their expected curriculum level in <u>Mathematics</u> will be at their expected curriculum level by the end of the year			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> We reviewed assessment data with staff and determined the particular learning needs of our target students. We had regular meetings to discuss progress of these target students. Planning was carefully considered so a programme to meet the learning needs of the target students was completed. We met with parents, families and whanau around ways to support students' learning in mathematics. Acceleration classes and/or teacher aide support was provided to support our target students. School-wide development given to teachers on teaching mathematics and different learning styles. Process put in place for teachers to 	<ul style="list-style-type: none"> 3 of the students managed to lift their achievement to the expected level. The other 3 students made progress but still not enough to be where they should be. The students have worked hard this year to progress in maths and it has been great to see each of the students more engaged and motivated during math sessions as their confidence has increased. The students in this group have responded very well to small group workshops. The small groups gave them the opportunity and the confidence to check in with new learning and revision sooner and with the teacher and 1:1 learning time to go over the strategies they are learning again. 	<ul style="list-style-type: none"> There was progress made by all students but not enough to get them to the expected level. There have been focussed staff and team meetings on assessment, benchmarking, moderation and understanding the evidence needed to make consistent and valid judgements on where these students are at. A dedicated one-hour time slot for mathematics every day is timetabled for each classroom. We have continued to invest in the 'Mathletics' & 'Maths Buddy' programmes. Students are hugely motivated, and they choose to complete activities in their own time at school and/or home. as another online mathematics programme purchased this year. A focus on problem-solving in small groups 	<ul style="list-style-type: none"> Whole-school approach to the way we teach mathematics. We will continue to focus on formative teaching practises. Continue employing teacher aides to assist with mathematics programmes. IEP's for all our 'Well Below' students Continue with 'Mathletics' and Maths Buddy online programmes. Incentives for learning basic facts or a home learning programme at each level. Next year the students will need lots of opportunities to explain their learning in a way that will help them understand what their next learning steps are. They can practise talking about their learning in math using screen castify as a tool to make the learning videos.



<p>reflect on and improve practice.</p> <ul style="list-style-type: none"> • Moderation meetings and school-wide assessment developed so that there is consistency throughout the school. • Student voice considered in mathematics topics and materials. • Mathematics continued across the school 	<ul style="list-style-type: none"> • These students also joined other groups' workshops over the week to go over again the strategies and skills they are working on learning. • Having the visual and video prompts supports students with a 'GO TO' when they are working on tasks independently in self-directed learning times or for home learning. [student agency] • My concern now, is that the tools that support them when they need it, will be something they will rely on to help them when they forget how to solve a math problem, rather than a tool that will help them to apply the strategy to their working memory and then for it to become an automatic response. 	<p>has been a way to engage the students as they gain in confidence.</p>	<ul style="list-style-type: none"> • The students will continue to have opportunities to talk about what they know and share this either with their maths group, in a short video and/or on their blog. <p>Next Steps -</p> <ul style="list-style-type: none"> • I hope the students will continue to draw on learning tools to help them when they are not sure of the strategy they need to use to solve the problem. I also hope that they will in time be able to respond automatically to solve math problems because they know how to without prompts.
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Planning for next year:

In 2021 we plan to continue with the same strategies as this year. We will schedule staff meetings to moderate mathematics at regular intervals. Pedagogy of mathematics will be an area of focus for development. Our main target group for reporting will be in the Year 4 cohort [4 students]. Every class will have 'target groups' which they will work with to accelerate students learning that are below or well below in mathematics. We will continue with our 'mathematics walls' which are rich in numeracy, so these students know where they are at, where they need to get to and how to get there. Purchase resources to support teacher planning and mathematics programmes. We plan to maintain the number of teacher aides to assist within classroom programmes. We have a PLD focus on Mathematics in 2021.