

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TE KURA O WAIRAU'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Te Kura O Wairau (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 23 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kivisport Statement, the list of Trustees and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

TE KURA O WAIRAU

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2363
Principal:	Teena Johnson
School Address:	45 Somerset Crescent, Palmerston North
School Postal Address:	45 Somerset Crescent, Palmerston North
School Phone:	06 354 3274
School Email:	office@tekuraowairau.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Tony Coffin	Chair Person	Elected	2022
Teena Johnson	Principal	ex Officio	
Dennis Argyle	Parent Rep	Co-opted	2022
Marama Plumridge	Parent Rep	Elected	2022
Jessamyne Duffy	Parent Rep	Elected	2022
Emma Hollows	Parent Rep	Elected	2022
Tracy Kirk	Parent Rep	Elected	2022
Eseta Samuelu	Parent Rep	Co-opted	2022
Vicky Arnold	Staff Rep	Elected	2022

Accountant / Service Provider: Openbook Solutions Limited

TE KURA O WAIRAU

Annual Report - For the year ended 31 December 2020

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Te Kura o Wairau
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.

Tony Cobbin

Full Name of Board Chairperson
D Doyle P.P. Bot
chair

Signature of Board Chairperson
21/5/21

Date:

Teena Johnson

Full Name of Principal

Signature of Principal
21.5.21

Date:

Te Kura o Wairau
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	2,145,935	2,068,834	2,073,416
Locally Raised Funds	3	21,123	33,359	49,945
Interest income		4,784	8,600	7,443
Gain on Sale of Property, Plant and Equipment		479	(1)	0
		<u>2,172,321</u>	<u>2,110,792</u>	<u>2,130,804</u>
Expenses				
Locally Raised Funds	3	17,375	42,205	30,576
Learning Resources	4	1,440,605	1,479,775	1,411,427
Administration	5	179,515	172,824	165,211
Finance		1,449	2,100	1,813
Property	6	387,210	359,666	442,036
Depreciation	7	53,520	53,859	51,377
Loss on Disposal of Property, Plant and Equipment		398	1	16,786
		<u>2,080,072</u>	<u>2,110,430</u>	<u>2,119,225</u>
Net Surplus / (Deficit) for the year		92,249	362	11,579
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>92,249</u>	<u>362</u>	<u>11,579</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.



Te Kura o Wairau
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		249,207	249,207	237,628
Total comprehensive revenue and expense for the year		92,249	362	11,579
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		3,543	0	0
Equity at 31 December	24	344,999	249,569	249,207
Retained Earnings		344,999	249,569	249,207
Equity at 31 December		344,999	249,569	249,207

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.



Te Kura o Wairau
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	341,576	52,066	123,587
Accounts Receivable	9	110,433	85,000	83,866
GST Receivable		26,204	5,000	2,666
Prepayments		1,503	7,000	6,996
Inventories	10	3,219	5,000	4,888
Investments	11	166,725	166,725	166,725
		<u>649,660</u>	<u>320,791</u>	<u>388,728</u>
Current Liabilities				
Accounts Payable	13	175,186	110,000	107,778
Revenue Received in Advance	14	61,937	2,000	1,871
Provision for Cyclical Maintenance	15	3,734	139,672	3,733
Painting Contract Liability - Current Portion	16	9,754	9,754	15,445
Finance Lease Liability - Current Portion	17	8,453	1,551	8,808
Funds held for Capital Works Projects	18	136,854	0	68,783
		<u>395,918</u>	<u>262,977</u>	<u>206,418</u>
Working Capital Surplus/(Deficit)		253,742	57,814	182,310
Non-current Assets				
Property, Plant and Equipment	12	256,800	222,854	217,796
		<u>256,800</u>	<u>222,854</u>	<u>217,796</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	144,160	31,099	139,593
Painting Contract Liability	16	0	0	9,754
Finance Lease Liability	17	21,383	0	1,551
		<u>165,543</u>	<u>31,099</u>	<u>150,899</u>
Net Assets		344,999	249,569	249,207
Equity	24	<u>344,999</u>	<u>249,569</u>	<u>249,207</u>

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



Te Kura o Wairau

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		722,950	642,294	627,454
Locally Raised Funds		83,564	32,759	50,135
Goods and Services Tax (net)		(23,492)	(2,334)	3,704
Payments to Employees		(367,273)	(322,640)	(304,276)
Payments to Suppliers		(229,169)	(267,294)	(248,862)
Cyclical Maintenance Payments in the year		0	0	(8,889)
Interest Paid		(1,449)	(2,100)	(1,813)
Interest Received		5,235	8,600	7,875
Net cash from Operating Activities		190,366	89,285	125,329
Cash flows from Investing Activities				
Proceeds from Sale of Property, Plant & Equipment (and Intangibles)		434	0	0
Purchase of Property, Plant & Equipment (and Intangibles)		(57,913)	(58,953)	(69,794)
Proceeds from Sale of Investments		0	0	39,889
Net cash from Investing Activities		(57,479)	(58,953)	(29,905)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,543	0	0
Finance Lease Payments		(6,498)	(5,720)	(5,474)
Painting contract payments		(25,335)	(27,350)	(24,445)
Funds Held for Capital Works Projects		113,392	(68,783)	34,493
Net cash from Financing Activities		85,102	(101,853)	4,574
Net increase/(decrease) in cash and cash equivalents		217,989	(71,521)	99,998
Cash and cash equivalents at the beginning of the year	8	123,587	123,587	23,589
Cash and cash equivalents at the end of the year	8	341,576	52,066	123,587

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.



Te Kura o Wairau

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Wairau (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.

Useful lives of property, plant and equipment

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

Cyclical maintenance provision

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 15.



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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	15 years
Building improvements to Crown Owned Assets	10 - 33 years
Furniture and equipment	4 - 15 years
Information and communication technology	3 - 20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% diminishing value / 5 - 20 straight line

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

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



Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) Revenue Received in Advance

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operational Grants	569,693	553,322	515,112
Teachers' Salaries Grants	1,155,855	1,209,000	1,184,742
Use of Land and Buildings Grants	258,025	217,540	255,657
Resource Teachers Learning and Behaviour Grants	348	1,500	2,957
Other MoE Grants	162,014	65,734	102,264
Other Government Grants	0	21,738	12,686
	2,145,935	2,068,834	2,073,416

The school has opted in to the donations scheme for this year. Total amount received was \$33,450.

Other MOE Grants total includes additional COVID-19 funding totalling \$48,630 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Revenue			
Donations	5,391	4,503	16,816
Activities	2,645	4,604	16,187
Trading	12,907	23,050	16,083
Fundraising	180	1,202	859
	21,123	33,359	49,945
Expenses			
Activities	3,949	18,703	14,427
Trading	13,426	23,000	15,766
Fundraising (Costs of Raising Funds)	0	502	383
	17,375	42,205	30,576
	3,748	(8,846)	19,369

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Curricular	21,929	39,064	22,060
Information and Communication Technology	11,382	5,503	5,680
Library Resources	2,639	3,100	693
Employee Benefits - Salaries	1,401,836	1,427,307	1,377,237
Staff Development	2,819	4,801	5,758
	1,440,605	1,479,775	1,411,427



5. Administration

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Audit Fee	4,943	5,519	4,799
Board of Trustees Fees	5,182	9,361	5,482
Board of Trustees Expenses	13,005	14,830	10,028
Communication	5,826	3,300	2,224
Consumables	7,521	8,200	6,893
Other	27,583	17,821	19,189
Employee Benefits - Salaries	104,126	104,333	106,602
Insurance	7,019	5,600	6,284
Service Providers, Contractors and Consultancy	4,310	3,860	3,710
	179,515	172,824	165,211

6. Property

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	48,212	43,400	41,517
Cyclical Maintenance Provision	4,567	27,445	26,101
Grounds	18,697	17,551	14,103
Heat, Light and Water	17,041	22,500	22,886
Rates	6,546	6,287	6,411
Repairs and Maintenance	23,789	19,243	70,048
Use of Land and Buildings	258,025	217,540	255,657
Security	10,333	5,700	5,313
	387,210	359,666	442,036

7. Depreciation

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Buildings - School	0	1	0
Building Improvements - Crown	1,789	1,137	1,714
Furniture and Equipment	16,825	15,264	17,437
Information and Communication Technology	20,661	24,236	18,066
Leased Assets	10,545	9,776	10,459
Library Resources	3,700	3,445	3,702
	53,520	53,859	51,377



8. Cash and Cash Equivalents

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Bank Current Account	38,050	50,566	122,242
Bank Call Account	303,526	1,500	1,345
Cash and cash equivalents for Statement of Cash Flows	<u>341,576</u>	<u>52,066</u>	<u>123,587</u>

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

Of the \$341,576 Cash and Cash Equivalents, \$136,854 is held by the School on behalf of the Ministry of Education. These funds are required to be spent on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Receivables	0	4,150	2,836
Receivables from the Ministry of Education	8,655	0	0
Interest Receivable	359	850	810
Banking Staffing Underuse	14,543	0	0
Teacher Salaries Grant Receivable	86,876	80,000	80,220
	<u>110,433</u>	<u>85,000</u>	<u>83,866</u>
Receivables from Exchange Transactions	359	5,000	3,646
Receivables from Non-Exchange Transactions	110,074	80,000	80,220
	<u>110,433</u>	<u>85,000</u>	<u>83,866</u>

10. Inventories

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Stationery	0	1,000	863
School Uniforms	3,219	4,000	4,025
	<u>3,219</u>	<u>5,000</u>	<u>4,888</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	166,725	166,725	166,725
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>166,725</u>	<u>166,725</u>	<u>166,725</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	27,267	1,135	0	0	(1,789)	26,613
Furniture and Equipment	117,343	12,386	(293)	0	(16,825)	112,611
Information and Communication	45,528	46,259	(105)	0	(20,661)	71,022
Leased Assets	9,195	32,164	(760)	0	(10,545)	30,053
Library Resources	18,463	1,737	0	0	(3,700)	16,501
Balance at 31 December 2020	217,796	93,681	(1,158)	0	(53,520)	256,800

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	4,592	(4,592)	0
Building Improvements	42,159	(15,546)	26,613
Furniture and Equipment	300,466	(187,855)	112,611
Information and Communication Technology	188,131	(117,109)	71,022
Leased Assets	35,512	(5,459)	30,053
Library Resources	91,554	(75,053)	16,501
Balance at 31 December 2020	662,414	(405,614)	256,800

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	23,218	5,762	0	0	(1,714)	27,267
Furniture and Equipment	89,555	49,788	(4,563)	0	(17,437)	117,343
Information and Communication	60,460	15,356	(12,222)	0	(18,066)	45,528
Leased Assets	19,654	0	0	0	(10,459)	9,195
Library Resources	21,584	581	0	0	(3,702)	18,463
Balance at 31 December 2019	214,472	71,487	(16,786)	0	(51,377)	217,796

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	4,592	(4,592)	0
Building Improvements	41,024	(13,757)	27,267
Furniture and Equipment	326,173	(208,831)	117,343
Information and Communication Technology	189,359	(143,831)	45,528
Leased Assets	38,879	(29,684)	9,195
Library Resources	89,817	(71,354)	18,463
Balance at 31 December 2019	689,844	(472,048)	217,796



13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	18,200	18,500	16,468
Accruals	60,398	8,500	8,164
Capital Accruals for PPE items	5,769	0	0
Employee Entitlements - Salaries	86,876	80,000	80,220
Employee Entitlements - Leave Accrual	3,943	3,000	2,926
	175,186	110,000	107,778
Payables for Exchange Transactions	175,186	110,000	107,778
	175,186	110,000	107,778

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Other	61,937	2,000	1,871
	61,937	2,000	1,871

15. Provision for Cyclical Maintenance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Provision at the Start of the Year	143,327	143,327	126,115
Increase/ (decrease) to the Provision During the Year	4,567	27,445	26,101
Use of the Provision During the Year	0	0	(8,889)
Provision at the End of the Year	147,894	170,771	143,327
Cyclical Maintenance - Current	3,734	139,672	3,733
Cyclical Maintenance - Term	144,160	31,099	139,593
	147,894	170,771	143,327



16. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	9,754	9,754	15,445
Non Current Liability	0	0	9,754
	<u>9,754</u>	<u>9,754</u>	<u>25,199</u>

In 2014 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$20,843. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for teacher laptops and photocopiers. Minimum lease payments payable:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	11,143	3,000	9,488
Later than One Year and no Later than Five Years	25,998	0	1,165
Later than Five Years	0	0	0
	<u>37,141</u>	<u>3,000</u>	<u>10,653</u>

18. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roofing Project	<i>completed</i>	8,316	1,379	(9,695)	0	0
Special Needs Toilets	<i>completed</i>	60,467	7,273	(67,740)	0	0
Landscaping	<i>completed</i>	0	22,286	(22,286)	0	0
Court Resurfacing	<i>in progress</i>	0	37,312	(33,633)	0	3,679
Heat Pumps	<i>completed</i>	0	22,934	(22,934)	0	0
Signage	<i>in progress</i>	0	52,605	(11,249)	0	41,356
Block 2 Alterations	<i>in progress</i>	0	276,878	(185,060)	0	91,818
Totals		<u>68,783</u>	<u>420,667</u>	<u>(352,597)</u>	<u>0</u>	<u>136,854</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	136,854
Funds Due from the Ministry of Education	0
	<u>136,854</u>



	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Roofing Project	<i>in progress</i>	0	33,113	(24,797)	0	8,316
Special Needs Toilets	<i>in progress</i>	(4,326)	68,284	(3,491)	0	60,467
Blk 2 Alterations & Toilet Upgrade	<i>completed</i>	(20,080)	0	(350)	20,430	0
Special Needs Property Mod - Fence	<i>completed</i>	37,551	2,467	(40,018)	0	0
Totals		13,145	103,865	(68,657)	20,430	68,783

19. 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.

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principal and Assistant Principal.

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	5,182	5,482
Full-time equivalent members	0.09	0.05
<i>Leadership Team</i>		
Remuneration	343,528	327,758
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	348,710	333,240
Total full-time equivalent personnel	3.09	3.05

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	2019 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	0 - 5	3 - 4
Termination Benefits	0	0



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	1	0
110 - 120	0	0
	1	0

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

21. 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	0	0
Number of People	0	0

22. 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.

23. Commitments

(a) Capital Commitments

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

(a) A contract to resurface the courts to be completed in 2021, which will be fully funded by the Ministry of Education. \$37,312 has been received of which \$33,633 has been spent on the project to date; and

(b) A contract for new signage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$52,605 has been received of which \$11,249 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) A \$287,500 contract for Block 2 alterations as agent for the Ministry of Education. The project is fully funded by the Ministry and \$276,878 has been received of which \$185,060 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) A contract for \$43,884 for a new security system including alarms and cameras.

(Capital commitments at 31 December 2019: \$131,680)



(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) Painting contract;

	2020 Actual	2019 Actual
	\$	\$
No later than One Year	8,229	5,398
Later than One Year and No Later than Five Years	0	8,229
Later than Five Years	0	0
	<u>8,229</u>	<u>13,627</u>

24. 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.

25. 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 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Cash and Cash Equivalents	341,576	52,066	123,587
Receivables	110,433	85,000	83,866
Investments - Term Deposits	166,725	166,725	166,725
Total Financial assets measured at amortised cost	<u>618,734</u>	<u>303,791</u>	<u>374,178</u>

Financial liabilities measured at amortised cost

Payables	175,186	110,000	107,778
Finance Leases	29,836	1,551	10,360
Painting Contract Liability	9,754	9,754	25,199
Total Financial Liabilities Measured at Amortised Cost	<u>214,776</u>	<u>121,305</u>	<u>143,336</u>

26. Events After Balance Date

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



Somerset Crescent School

Kiwisport

For the Year Ended 31 December 2020

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2020 the school received \$2997.84 (excl GST). The funding was spent on sporting endeavors.

Analysis of Variance Reporting



School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in mathematics.		
Target:	<ul style="list-style-type: none"> • To maintain or better the 2019 achievement of 73% of all students meeting or exceeding curriculum level expectations in mathematics. • To maintain or better the 2019 achievement of 76% of Maori students achieving or exceeding age appropriate curriculum levels in mathematics • To maintain or better the 2019 achievement of 79% of Pasifika students achieving or exceeding age appropriate curriculum levels in mathematics • All current students who are identified as not yet meeting the age appropriate curriculum level expectations will progress towards their individual targets in mathematics. 		
Baseline Data:	<ul style="list-style-type: none"> • 73% of all students met or exceeded their expected curriculum level • 76% (61/83) Maori students meet or exceeded their expected curriculum level in mathematics • 69% (27/38) of Pasifika students met or exceeded their expected curriculum level in mathematics • 27% of students are not meeting their expected curriculum level in mathematics 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • The target students who were working well below & below were identified. • The Maths Leader provided support to staff. • Identified students monitored closely and accelerated progress planned for. • Students individual needs analysed. • Evaluation Sheets and Shift Sheets completed at the end of each term for teachers to reflect on student progress and effective teaching. • Evidence recorded through online appraisal site of their teacher performance through their teacher inquiry. • Setting explicit goals and expectations. • DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings. • Mathematics lead met with teachers individually to look at assessment practices. 	<ul style="list-style-type: none"> ○ 65% of all students have met or exceeded their expected curriculum level in mathematics ○ 68% of our Maori students are now working at or above their expected curriculum level. ○ 65% of our Pasifika students have met or exceeded their expected curriculum level in mathematics ○ 35% of all our students are now working below their expected curriculum level. 	<p>COVID – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were bought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 10% of our students engaged consistently with their distance learning during lockdown.</p> <p>Transience – some students moved out of the area due to job and housing loss and financial hardship.</p> <p>ESOL students.</p>	<p>Continued professional development in 2021 from DMIC mentors – Massey University.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p> <p>Within school effective practice being shared through observations, professional conversations and moderation.</p>

		<p>Health and wellbeing focus was paramount throughout COVID and the remainder of the year.</p> <p>Shift sheets were used to analyse data and progress of students and to reflect on teacher practice and their inquiry.</p> <p>Professional Development.</p>	
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Planning for next year:

Ensure the 2021 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure that teacher practices are standardised re: the administration and analysis of assessment
 Ensure that teachers are familiar with the Mathematics Elaborations
 Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment
 Provide professional development for our staff around student agency
 Localise our curriculum to ensure local history and things of significance to our community are being taught

Analysis of Variance Reporting



School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in reading.		
Target:	<ul style="list-style-type: none"> All students identified as not yet meeting the age appropriate curriculum level at the end of 2019 will have made at least a years progress in reading by the end of 2020 with at least 55% (95/171) of identified learners making accelerated progress to achieve age appropriate curriculum level expectation. To shift the achievement of 51%(43/82) of Maori students not yet meeting the age appropriate curriculum level to meet or exceed curriculum level expectation. To raise achievement for the year 2 cohort (2019 Year 1) so that 80% of all Year 2 students meet or exceed their age appropriate curriculum level 		
Baseline Data:	<ul style="list-style-type: none"> Overall 53% are achieving below or well below their expected curriculum level Maori 49% are achieving below or well below their expected curriculum level 92% of Year 1 students (2019) were achieving below their expected curriculum level 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • The Year 2 students who were working well below & below were identified. • The Literacy Leader provided support to staff. • Identified students monitored closely and accelerated progress planned for. • Students individual needs analysed. • Evaluation Sheets and Shift Sheets completed at the end of each term for teachers to reflect on student progress and effective teaching. • Evidence recorded through online appraisal site of their teacher performance through their teacher inquiry. • Setting explicit goals and expectations. • RTLit professional development for Literacy Lead. • Literacy support programmes. • Across School Teacher support for teacher aides running support programme professional development of Structured Literacy. 	<ul style="list-style-type: none"> ○ 42% of all learners (86 students out of 205 students) are now working at or above their expected curriculum level. ○ 41% of our Maori students are now working at or above their expected curriculum level. ○ 23% of our Year 2 cohort are now working at or above their expected curriculum level. 	<p>COVID – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were bought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 10% of our students engaged consistently with their distance learning during lockdown.</p> <p>Transience – some students moved out of the area due to job and housing loss and financial hardship.</p> <p>ESOL students.</p>	<p>Structured Literacy being implemented in our junior school as well as with our support programme teacher aides.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p>

		<p>Health and wellbeing focus was paramount throughout COVID and the remainder of the year.</p> <p>Shift sheets were used to analyse data and progress of students and to reflect on teacher practice and their inquiry.</p> <p>Professional Development.</p>	
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Planning for next year:

Ensure the 2021 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure that teacher practices are standardised re: the administration and analysis of assessment
 Ensure that teachers are familiar with the Literacy Learning Progressions
 Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment
 Ensure the 2021 budget supports support programmes
 Ensure a variation of assessment tools are used to support OTJs

Analysis of Variance Reporting



School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in writing.		
Target:	<ul style="list-style-type: none"> To maintain or better the 2019 achievement of 52% of all students meeting or exceeding curriculum levels expectations. To shift achievement of male students so at least 80% attain or exceed age appropriate curriculum levels in writing To shift the 2019 achievement of 44% (30/83) Maori students not yet meeting or exceeding age appropriate curriculum level expectations To raise achievement for the Year 6 cohort (2019 Year 5) so that 80% of all year 6 students meet or exceed the age appropriate curriculum level 		
Baseline Data:	<ul style="list-style-type: none"> 52% of all students met or exceeded their expected curriculum level 56% (53/83) Maori students meet or exceeded their expected curriculum level in writing 41% of all male students met or exceeded their expected curriculum level 28% of Year 6 students met or exceeded their expected curriculum level 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • The target students who were working well below & below were identified. • The Literacy Leader provided support to staff. • Identified students monitored closely and accelerated progress planned for. • Students individual needs analysed. • Evaluation Sheets and Shift Sheets completed at the end of each term for teachers to reflect on student progress and effective teaching. • Evidence recorded through online appraisal site of their teacher performance through their teacher inquiry. • Setting explicit goals and expectations. • RTLit professional development for Literacy Lead. • Literacy support programmes. 	<ul style="list-style-type: none"> ○ 44% of all students have met or exceeded their expected curriculum level in writing ○ 48% of our Maori students are now working at or above their expected curriculum level. ○ 35% of all male students have met or exceeded their expected curriculum level in writing ○ 9% of our Year 6 cohort are now working at or above their expected curriculum level. 	<p>COVID – Lockdown</p> <p>A number of students remained at home due to anxiety and were learning from a distance for a long length of time.</p> <p>Some students did not return to school and are now being educated via correspondence of home schooled.</p> <p>Through COVID inequities were bought to the fore that impacted highly of our students and community.</p> <p>Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 10% of our students engaged consistently with their distance learning during lockdown.</p> <p>Transience – some students moved out of the area due to job and housing loss and financial hardship.</p> <p>ESOL students.</p>	<p>Structured Literacy being implemented in our junior school as well as with our support programme teacher aides.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p>

		<p>Health and wellbeing focus was paramount throughout COVID and the remainder of the year.</p> <p>Shift sheets were used to analyse data and progress of students and to reflect on teacher practice and their inquiry.</p> <p>Professional Development.</p>	
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Planning for next year:

Ensure the 2021 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure that teacher practices are standardised re: the administration and analysis of assessment
 Ensure that teachers are familiar with the Literacy Learning Progressions
 Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment
 Ensure the 2021 budget supports support programmes
 Provide professional development for our staff around student agency
 Localise our curriculum to ensure local history and things of significance to our community are being taught