

WHAREPAPA SOUTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2086
Principal:	Carol-Lynn Hill
School Address:	14 Wharepapa Road
School Postal Address:	14 Wharepapa South Road RD 7, Te Awamutu, 3877
School Phone:	07 872 2826
School Email:	office@wharepapa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Arja Pinkney	Chairperson	Elected	Jun 2022
Carol-Lynn Hill	Principal	ex Officio	
Aleisha Hayward	Parent Rep	Elected	Jun 2022
Sarah-Jane Yates	Parent Rep	Elected	Jun 2022
Hollie Adams	Parent Rep	Elected	Jun 2022
Vanessa McCluskie	Parent Rep	Elected	Jun 2022
Ann-Marie Judson	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

WHAREPAPA SOUTH SCHOOL

Annual Report - For the year ended 31 December 2020

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Wharepapa South 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.

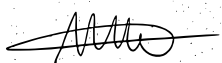
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Arja Pinkney

Full Name of Board Chairperson



Signature of Board Chairperson

29.5.2021

Date:

Carol-Lynn Marie Hill

Full Name of Principal



Signature of Principal

29.5.2021

Date:

Wharepapa South 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	453,168	365,421	397,072
Locally Raised Funds	3	37,653	17,265	32,654
Interest income		345	-	766
Gain on Sale of Property, Plant and Equipment		89	-	406
Other Revenue		-	-	-
		<u>491,255</u>	<u>382,686</u>	<u>430,898</u>
Expenses				
Locally Raised Funds	3	14,688	9,950	12,804
Learning Resources	4	252,054	211,935	223,649
Administration	5	38,182	37,256	39,158
Finance		144	-	190
Property	6	128,589	118,255	141,281
Depreciation	7	8,529	5,290	7,346
Loss on Disposal of Property, Plant and Equipment		459	-	454
Loss on Uncollectable Accounts Receivable		430	-	-
Transport		18,217	-	13,261
		<u>461,292</u>	<u>382,686</u>	<u>438,143</u>
Net Surplus / (Deficit) for the year		29,963	-	(7,245)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>29,963</u></u>	<u><u>-</u></u>	<u><u>(7,245)</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.



Wharepapa South 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		50,566	188,105	57,811
Total comprehensive revenue and expense for the year		29,963	-	(7,245)
Capital Contributions from the Ministry of Education				
Equity at 31 December	24	80,529	188,105	50,566
Retained Earnings		80,529	188,105	50,566
Equity at 31 December		80,529	188,105	50,566

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.



Wharepapa South School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	87,773	64,717	33,895
Accounts Receivable	9	18,685	15,388	16,412
GST Receivable		-	6,175	-
Prepayments		3,615	5,172	3,429
Inventories	10	-	333	599
Investments	11	40,000	-	20,433
Transport Account		13,881	-	14,712
		<u>163,954</u>	<u>91,785</u>	<u>89,480</u>
Current Liabilities				
GST Payable		4,748	-	444
Accounts Payable	13	30,539	22,406	29,404
Revenue Received in Advance	14	220	-	200
Provision for Cyclical Maintenance	15	17,915	29,338	-
Painting Contract Liability - Current Portion	16	2,255	-	2,255
Finance Lease Liability - Current Portion	17	2,945	3,793	986
Funds held for Capital Works Projects	18	45,963	-	12,677
		<u>104,585</u>	<u>55,537</u>	<u>45,966</u>
Working Capital Surplus/(Deficit)		59,369	36,248	43,514
Non-current Assets				
Investments (more than 12 months)	11	-	102,163	-
Property, Plant and Equipment	12	42,850	69,013	35,736
		<u>42,850</u>	<u>171,176</u>	<u>35,736</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	14,666	8,254	25,928
Painting Contract Liability	16	-	-	1,690
Finance Lease Liability	17	7,024	11,065	1,066
		<u>21,690</u>	<u>19,319</u>	<u>28,684</u>
Net Assets		<u>80,529</u>	<u>188,105</u>	<u>50,566</u>
Equity		<u>80,529</u>	<u>188,105</u>	<u>50,566</u>

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



Wharepapa South 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	134,756	91,991	95,659
Locally Raised Funds	38,103	17,265	33,113
Goods and Services Tax (net)	4,304	-	2,442
Funds Administered on Behalf of Third Parties	-	-	3,757
Payments to Employees	(47,726)	(42,111)	(44,142)
Payments to Suppliers	(79,628)	(45,665)	(78,512)
Interest Paid	(144)	-	(190)
Interest Received	534	-	2,029
Net cash from/(to) Operating Activities	50,199	21,480	14,156
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(5,934)	(1,200)	-
Purchase of Investments	(30,000)	-	(10,268)
Proceeds from Sale of Investments	10,433	-	-
Net cash from/(to) Investing Activities	(25,501)	(1,200)	(10,268)
Cash flows from Financing Activities			
Finance Lease Payments	(1,706)	-	(465)
Painting contract payments	-	-	(2,493)
Funds Held for Capital Works Projects	30,886	-	9,293
Net cash from/(to) Financing Activities	29,180	-	6,335
Net increase/(decrease) in cash and cash equivalents	53,878	20,280	10,223
Cash and cash equivalents at the beginning of the year	8 33,895	44,437	23,672
Cash and cash equivalents at the end of the year	8 87,773	64,717	33,895

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.



Wharepapa South School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Wharepapa South 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 15.

Useful lives of property, plant and equipment

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

Critical 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 Improvements	10-40 years
Furniture and Equipment	5-20 years
Information and Communication Technology	4-5 years
Library Resources	12.5% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease



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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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.

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

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	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	90,564	85,741	81,966
Teachers' Salaries Grants	208,901	182,074	200,267
Use of Land and Buildings Grants	93,789	91,356	92,995
Resource Teachers Learning and Behaviour Grants	781	-	1,366
Other MoE Grants	41,747	6,250	7,143
Transport grants	17,386	-	13,335
	<u>453,168</u>	<u>365,421</u>	<u>397,072</u>

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	16,745	4,900	15,743
Bequests & Grants	4,569	-	-
Activities	7,283	7,500	6,955
Trading	3,441	2,300	1,655
Fundraising	5,615	2,565	8,301
	<u>37,653</u>	<u>17,265</u>	<u>32,654</u>
Expenses			
Activities	8,797	7,650	5,489
Trading	2,832	2,300	3,418
Fundraising (Costs of Raising Funds)	3,059	-	3,897
	<u>14,688</u>	<u>9,950</u>	<u>12,804</u>
<i>Surplus for the year Locally raised funds</i>	<u>22,965</u>	<u>7,315</u>	<u>19,850</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	4,478	4,750	4,662
Employee Benefits - Salaries	244,165	205,685	217,213
Staff Development	3,411	1,500	1,774
	<u>252,054</u>	<u>211,935</u>	<u>223,649</u>



5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,600	3,239	3,306
Board of Trustees Fees	2,375	2,960	3,260
Board of Trustees Expenses	1,485	785	988
Communication	1,215	2,017	446
Consumables	1,935	1,600	1,170
Operating Lease	1,182	2,965	2,930
Other	8,661	8,390	11,474
Employee Benefits - Salaries	10,061	8,800	9,661
Insurance	3,188	3,000	2,645
Service Providers, Contractors and Consultancy	3,480	3,500	3,278
	<u>38,182</u>	<u>37,256</u>	<u>39,158</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,030	1,000	1,762
Cyclical Maintenance Expense	6,653	2,254	9,985
Grounds	7,501	6,000	7,240
Heat, Light and Water	5,867	4,500	6,679
Rates	90	45	-
Repairs and Maintenance	3,385	4,100	15,066
Use of Land and Buildings	93,789	91,356	92,995
Employee Benefits - Salaries	10,274	9,000	7,554
	<u>128,589</u>	<u>118,255</u>	<u>141,281</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
	\$	\$	\$
Building Improvements	1,167	840	1,167
Furniture and Equipment	2,032	1,283	1,781
Information and Communication Technology	3,386	2,544	3,533
Leased Assets	1,646	408	567
Library Resources	298	215	298
	<u>8,529</u>	<u>5,290</u>	<u>7,346</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	77,178	64,717	33,895
Short-term Bank Deposits	10,595	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>87,773</u>	<u>64,717</u>	<u>33,895</u>

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

Of the \$87,773 Cash and Cash Equivalents \$45,963 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	-	417	430
Banking Staffing Underuse	-	-	3,095
Interest Receivable	-	157	189
Teacher Salaries Grant Receivable	18,685	14,814	12,698
	<u>18,685</u>	<u>15,388</u>	<u>16,412</u>

Receivables from Exchange Transactions	-	574	619
Receivables from Non-Exchange Transactions	18,685	14,814	15,793
	<u>18,685</u>	<u>15,388</u>	<u>16,412</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	160	558
Lunches	-	173	41
	<u>-</u>	<u>333</u>	<u>599</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	40,000	-	20,433
Non-current Asset			
Long-term Bank Deposits	-	102,163	-
Total Investments	<u>40,000</u>	<u>102,163</u>	<u>20,433</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	21,821	-	-	-	(1,167)	20,654
Furniture and Equipment	4,683	5,325	(370)	-	(2,032)	7,606
Information and Communication Tech	4,586	608	-	-	(3,386)	1,808
Leased Assets	2,852	10,080	-	-	(1,646)	11,286
Library Resources	1,794	-	-	-	(298)	1,496
Balance at 31 December 2020	35,736	16,013	(370)	-	(8,529)	42,850

The net carrying value of equipment held under a finance lease is \$11,286 (2019: \$2,852)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	44,297	(23,643)	20,654
Furniture and Equipment	33,057	(25,451)	7,606
Information and Communication	18,699	(16,891)	1,808
Leased Assets	12,932	(1,646)	11,286
Library Resources	25,024	(23,528)	1,496
Balance at 31 December 2020	134,009	(91,159)	42,850

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	22,988	-	-	-	(1,167)	21,821
Furniture and Equipment	6,120	719	(374)	-	(1,781)	4,683
Information and Communication Tech	8,077	-	(43)	-	(3,533)	4,586
Leased Assets	284	2,852	(283)	-	(567)	2,852
Library Resources	2,090	-	-	-	(298)	1,794
Balance at 31 December 2019	39,559	3,571	(48)	-	(7,346)	35,736

The net carrying value of equipment held under a finance lease is \$2,852 (2018: \$284)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	44,297	(22,476)	21,821
Furniture and Equipment	34,939	(30,256)	4,683
Information and Communication	18,091	(13,505)	4,586
Leased Assets	2,852	-	2,852
Library Resources	25,024	(23,230)	1,794
Balance at 31 December 2019	125,203	(89,467)	35,736



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	1,009	3,896	13,446
Accruals	2,712	2,812	3,000
Banking Staffing Overuse	7,765	-	-
Employee Entitlements - Salaries	18,685	14,814	12,698
Employee Entitlements - Leave Accrual	368	884	260
	<u>30,539</u>	<u>22,406</u>	<u>29,404</u>
Payables for Exchange Transactions	30,539	22,406	29,404
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>30,539</u>	<u>22,406</u>	<u>29,404</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income In Advance	220	-	200
	<u>220</u>	<u>-</u>	<u>200</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	25,928	35,338	15,943
Increase to the Provision During the Year	6,653	2,254	9,985
Provision at the End of the Year	<u>32,581</u>	<u>37,592</u>	<u>25,928</u>
Cyclical Maintenance - Current	17,915	29,338	-
Cyclical Maintenance - Term	14,666	8,254	25,928
	<u>32,581</u>	<u>37,592</u>	<u>25,928</u>



16. Painting Contract Liability

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Liability	2,255	-	2,255
Non Current Liability	-	-	1,690
	<u>2,255</u>	<u>-</u>	<u>3,945</u>

In 2007 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a 14 year period. The programme provides for interior and exterior repaint of the Ministry owned buildings in 2007, with regular maintenance in subsequent years. The agreement has an annual commitment of \$2,255. 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 computers and other ICT equipment. Minimum lease payments payable:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	3,002	3,793	986
Later than One Year and no Later than Five Years	7,027	11,065	1,066
	<u>10,029</u>	<u>14,858</u>	<u>2,052</u>

18. Funds Held (Owed) 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 \$
Carpet Upgrade	<i>in progress</i>	5,755	-	(5,404)	-	351
Block C & Block B Upgrade	<i>in progress</i>	6,922	-	-	-	6,922
SIP - A Block Deck & Various	<i>in progress</i>	-	38,690	-	-	38,690
Totals		<u>12,677</u>	<u>38,690</u>	<u>(5,404)</u>	<u>-</u>	<u>45,963</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	45,963
Funds Due from the Ministry of Education	-
	<u>45,963</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Carpet Upgrade	<i>in progress</i>	-	14,861	(9,106)	-	5,755
Block C & Block B Upgrade	<i>in progress</i>	-	6,922	-	-	6,922
Totals		<u>-</u>	<u>21,783</u>	<u>(9,106)</u>	<u>-</u>	<u>12,677</u>



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 Principals and Heads of Departments.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,375	3,260
Full-time equivalent members	0.32	0.32
<i>Leadership Team</i>		
Remuneration	108,612	98,995
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>110,987</u>	<u>102,255</u>
Total full-time equivalent personnel	<u>1.32</u>	<u>1.32</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
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	100 - 110	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
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.



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	-	-
Number of People	-	-

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) \$28,558.97 contract for the SIP project at the school in 2021, which will be fully funded by the Ministry of Education. \$38,690 has been received, of which nothing yet has been spent to date on the project. This project has been approved by the Ministry and;

b) \$9,619.75 contract with Leusink Solutions to resurface the school pool. \$0 has been received and nothing has yet been spent to date on the project. This project has been approved by the Ministry of Education.

(b) Operating Commitments

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

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	87,773	64,717	33,895
Receivables	18,685	15,388	16,412
Investments - Term Deposits	40,000	102,163	20,433
Total Financial assets measured at amortised cost	<u>146,458</u>	<u>182,268</u>	<u>70,740</u>

Financial liabilities measured at amortised cost

Payables	30,539	22,406	29,404
Borrowings - Loans	-	-	-
Finance Leases	9,969	14,858	2,052
Painting Contract Liability	2,255	-	3,945
Total Financial Liabilities Measured at Amortised Cost	<u>42,763</u>	<u>37,264</u>	<u>35,401</u>

26. Events After Balance Date

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

27. Comparatives

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

Wharepapa South School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$470 (excluding GST). The funding was spent on sporting endeavours.

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

The Auditor-General is the auditor of Wharepapa South School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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.

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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 Kiwisport and Analysis of Variance Reporting, 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.



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand



Analysis of Variance Reporting

School Name:	Wharepapa South School
School Number:	2086

Strategic Aim:	<p>OUR STUDENTS: For all children in our school to make accelerated progress in their learning and achievements across all aspects of the curriculum.</p> <p>OUR TEACHERS & PROGRAMMES: Ensuring high quality learning environments and programmes that reflect the values and culture of our school and community.</p> <p>OUR SYSTEMS: Providing an effective, well managed, safe and stimulating teaching and learning environment.</p>
Annual Aim:	All students who were achieving below or well below in Maths at the start of 2020 (end of 2019), will make more than one year's progress (accelerated progress) over the academic year, in relation to the New Zealand Curriculum.
Target:	<ul style="list-style-type: none"> To reduce disparity based on gender and ethnicity in all curriculum areas By the end of the year, 90% of Year 5-8 will be achieving at or above their expected Curriculum Level in Maths By the end of the year, 90% of Year 5-8 will be achieving at or above their expected Curriculum Level in Reading By the end of the year, 80% of the school will be achieving at or above their expected Curriculum Level in Writing
Baseline Data:	<p>At the end of 2019, 72.8% of Year 4-8 students were achieving at or above their expected curriculum level in Maths.</p> <p>At the end of 2019, 27.3% of Year 4-8 students were achieving Well Below their expected curriculum level in Reading.</p> <p>At the end of 2019, 72.8% of Year 4-8 students were achieving At or Above their expected curriculum level in Reading.</p> <p>At the end of 2019, 54.6% of Year 4-8 students were achieving Well Below their expected curriculum level in Writing.</p> <p>At the end of 2019, 63.3% of the whole school were achieving At or Above their expected curriculum level in Writing.</p>

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>
<p>Teachers use the LPF and the PACT for assessment and planning.</p> <p>Undertook PLD with Learning Matters and implemented Structured Literacy in the classrooms</p> <p>In Term 4 we had a qualified Teacher, taking daily Intervention groups in the area of Structured Literacy, based on the specific learning needs identified from our assessment data.</p> <p>Regular Staff Meetings to discuss the well-being and personal needs of our families post Lockdown. We made deliberate effort to reach out more regularly and to show compassion and understanding for absenteeism.</p> <p>Applied for counselling PLD (as part of a cluster) to target some of the High Complex emotional/personal needs of some of our students.</p> <p>Worked with Amy Chakif from Evaluative Associates (MOE PLD undertake with Arohena School) – Focus area was Assessment for Learning and improving Formative Assessment practices in the classroom</p>	<p>In Maths, 70% of our Year 5-8 students were At or Above their expected Curriculum Level (Target not met)</p> <p>In Writing, 50% of our Year 5-8 Students we At or Above their expected Curriculum Level (Target not met)</p> <p>In Reading, 60% of our Year 5-8 Students we At or Above their expected Curriculum Level (Target not met)</p> <p>If we took the children who were here for the whole year: Maths: 25 % (1 student) Below 75 % (3) At or Above Writing: 50 % (2 students) Below 50 % (2) At or Above Reading: 50 % (2 students) Below 50 % (2) At or Above</p> <p>We have had a huge change of students in the last year. Our targets were specifically set over concerns specifically in the Year 5-8 cohort. Only 4 of those children remain at the school, so the End of Year Data does not reflect the same students we set the targets for.</p> <p>We had a few families completely disengage during Lockdown and we deliberately did not place pressure on</p>	<p>Covid 19 happened. We lost a lot of teaching time and 60% of that cohort changed over the 2020 year from the goals set based on the end of 2019 - So in short only 4 of the 10 Year 5-8's were here for the whole year.</p> <p>Roll growth and changes to the children in the baseline data cohort - skew the data.</p> <p>Covid 19 impacted every school in NZ. Covid 19 brought uncertainty. It brought stress for many families. Our engagement as a whole was pretty good but the learning delivery WAS different and while we did our best - the best is having a face to face conversation with learner and teacher. Teachers are trained and skilled at making professional “closing the gap” statements to learners, at the time of the learning and consolidation. Distance Learning did not allow for that “just in time” learning when (for example) a child might need support right at the time they are unsure of starting a new paragraph etc - Teachers can dip in and teach at the specific time. We do it intrinsically all day long.</p> <p>We also had families who did not engage and some who did their own thing too.</p> <p>Attendance rates this year across the school are low - especially our Priority</p>	<p>PACT have now changed a setting which allows teachers to load judgement 24/7 and it means that judgements can be loaded right after a unit of work has been taught. This helps the teacher recording more accurate information rather than trying to look back and recall what a student was able to do. It is a welcome and necessary addition.</p> <p>Roll stability and transience is a huge issue for us. At times while our roll might appear to be around the same amount, we have regular changes in families in and out of the school/area. There is not a lot we can do, when a family leaves for personal reasons and others arrive in the area. The interesting thing is that it is not confined to “Gypsy Day” – there is a constant coming and going. Overall, however, the roll has steadily increased.</p> <p>Transience and student turn over makes tracking and reporting data especially as we have a small roll anyway.</p> <p>Attendance needs to be a goal/focus for closer monitoring for 2021</p> <p>Possible Resilience/behaviour goals in the future. We have a few students with known conditions like ODD and ADHD and Autism who can demonstrate challenging behaviours. We work hard to adapt our approach</p>

	<p>them to do so. This meant some of our students have missed a lot of school in 2020.</p> <p>In both Reading and Writing, of the 6 students who were Well Below expectation at the end of last year, 5 out of 6 of them had less than the MOE recommended 94% attendance. Some of those students, as low as 79% attendance rates.</p> <p>In Maths, all 6 of the students Well Below have less than the MOE recommended 94% attendance rates. Some of those students, as low as 79% attendance rates.</p>	<p>Learners. In Maths, all 6 of the students Well Below had less than the MOE recommended 94% attendance rates. Some significantly lower.</p> <p>2020 we had a focus on Literacy - this was deliberate. Our professional learning conversations were predominantly around Literacy and Structured Literacy. 2020 was a year that teachers were learning a significantly different way to teach Literacy and the focus needed to be on them - often Literacy Lessons took longer as teachers "learned a new way to teach".</p> <p>Literacy PLD was a significant mindshift for our teachers and as a result the implementation and learning of how we are going to be teaching literacy took a lot longer.</p> <p>In Term 3 both classrooms had a Student Teacher in class for a term - The senior class had a student teacher who was "not at proficient" level and the Maths lessons were not cohesive and well pitched. We stepped in and the student teacher failed their practicum. There is always a risk with Student Teachers but we do not think that they contributed solely to a slight drop off in Maths Achievement. They both brought their own strengths.</p> <p>A different teacher did PACT judgements last year – and a few anomalies were discovered. These did</p>	<p>and monitor these students. For 2021 we will target these students.</p>
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	<p>not significantly skew the data, but it affected it slightly for 1 or 2 students (Remedied now)</p> <p>PLD (Assessment for Learning) lost momentum post Lockdown as the company also had regulations about when they could operate at Covid Level 2 and 3 in schools. Zoom Meetings were not as powerful and Amy's strength was in her conversations post lesson (with the teachers).</p> <p>High needs students and a big turnover of RTLB support. One student on R1:10 pmlB services has had 4 different case workers – harder to get momentum and continuity.</p> <p>We have a disproportionately high group of children with high complex learning/medical and behavioural needs.</p> <p>We have one family going through a very stressful year and achievement has dropped slightly in all those children.</p> <p>We have high turnover of children. Of 37 on the roll, only 20 were here last year.</p> <p>Teachers have worked incredibly hard to ensure children were ready to learn which often meant "putting out fires" and "coaching" others to be in the right headspace for learning - these things can impact on the pace of the learning.</p>	
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Planning for next year:

- Include Attendance Goal/Target/Focus in our Strategic Plan
- Include Possible Resilience/behaviour goals for 2021.
- Continue with Learning Matters PLD
- Employ 0.8 teacher and Principal to take Intervention Groups Maths Buddy
- Using PACT all term/year-round to log judgements
- Continue to use PACT for planning. Develop efficient and effective assessment tasks (cross curricular) that can be used across multiple aspects in PACT.
- Include HERO development Plan as part of our Strategic goals