

**INDEPENDENT AUDIT REPORT TO THE READERS OF  
PAPAROA STREET SCHOOL  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Paparoa Street School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 2019, 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:
  - financial position as at 31 December 2019; and
  - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 26 May 2020. This is the date at which our opinion is expressed.

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

### **Emphasis of Matter - COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

### **Basis of 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 of Trustees**

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of Trustees listing, 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.



**Michael Rondel**  
BDO Christchurch

On behalf of the Auditor-General  
Christchurch, New Zealand

# PAPAROA STREET SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 3467

**Principal:** Penelope Abbie

**School Address:** 120 Paparoa Street, Papanui, Christchurch

**School Postal Address:** 120 Paparoa Street, Papanui, Christchurch

**School Phone:** (03) 352 8160

**School Email:** [office@paparoastreet.school.nz](mailto:office@paparoastreet.school.nz)

#### Members of the Board of Trustees

| Name             | Position     | How Position Gained | Occupation                         | Term Expired/Expires |
|------------------|--------------|---------------------|------------------------------------|----------------------|
| Hirone Waretini  | Chair Person | elected             | Inspector District Manager, Police | June 2022            |
| Penelope Abbie   | Principal    | ex Officio          | Principal                          |                      |
| Dave Veronese    | Parent Rep   | elected             | General Manager/Business Owner     | June 2022            |
| Kate Helem       | Parent Rep   | elected             | Lawyer                             | June 2022            |
| Kane Boulton     | Parent Rep   | elected             | Teacher                            | June 2022            |
| Jonathon Coote   | Parent Rep   | elected             | Architect                          | June 2022            |
| Johnny McFarlane | Parent Rep   | co-opted            | Project Manager                    | June 2022            |
| Jo McCormick     | Staff Rep    | elected             | Teacher                            | June 2022            |

**Accountant / Service Provider:**

# PAPAROA STREET SCHOOL

Annual Report - For the year ended 31 December 2019

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# Paparoa Street School

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Hirōne Raniera Waretini

Full Name of Board Chairperson



Signature of Board Chairperson

26.05.20

Date:

Penelope Frances Abbie.

Full Name of Principal



Signature of Principal

26.05.20

Date:

# **Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

|   |       | 2019             | 2019             | 2018             |
|---|-------|------------------|------------------|------------------|
|   | Notes | Actual           | Budget           | Actual           |
|   |       | \$               | (Unaudited)      | \$               |
| <b>Revenue</b>  |       |                  |                  |                  |
| Government Grants   | 2     | 3,561,156        | 3,497,577        | 3,530,373        |
| Locally Raised Funds  | 3     | 270,788          | 298,007          | 299,801          |
| Interest income   |       | 22,478           | 6,996            | 18,275           |
| International Students                                      | 4     | 99,452           | 60,000           | 90,519           |
|   |       | <u>3,953,874</u> | <u>3,862,580</u> | <u>3,938,968</u> |
| <b>Expenses</b>   |       |                  |                  |                  |
| Locally Raised Funds  | 3     | 130,464          | 128,529          | 146,051          |
| International Students                                      | 4     | 8,799            | 8,998            | 7,623            |
| Learning Resources  | 5     | 2,650,827        | 2,682,928        | 2,548,528        |
| Administration  | 6     | 203,108          | 212,728          | 198,743          |
| Finance   |       | 6,123            | 9,120            | 8,401            |
| Property  | 7     | 838,980          | 815,846          | 838,998          |
| Depreciation  | 8     | 132,014          | 140,000          | 143,338          |
| Loss on Disposal of Property, Plant and Equipment           |       | 1,440            | -                | 4,291            |
|   |       | <u>3,971,755</u> | <u>3,998,149</u> | <u>3,895,974</u> |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | (17,881)         | (135,569)        | 42,994           |
| Other Comprehensive Revenue and Expenses                    |       | -                | -                | -                |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u>(17,881)</u>  | <u>(135,569)</u> | <u>42,994</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.

**Paparoa Street School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

|   | Notes | Actual<br>2019<br>\$ | Budget<br>(Unaudited)<br>2019<br>\$ | Actual<br>2018<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>   |       | <u>1,188,317</u>     | <u>1,197,374</u>                    | <u>1,145,323</u>     |
| Total comprehensive revenue and expense for the year                    |       | (17,881)             | (135,569)                           | 42,994               |
| Capital Contributions from the Ministry of Education                    |       | -                    | -                                   | -                    |
| Contribution - Furniture and Equipment Grant                            |       | -                    | -                                   | -                    |
| Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9 |       | -                    | -                                   | -                    |
| <b>Equity at 31 December</b>  | 23    | <u>1,170,436</u>     | <u>1,061,805</u>                    | <u>1,188,317</u>     |
| Retained Earnings   |       | 1,170,436            | 1,061,805                           | 1,188,317            |
| Reserves  |       | -                    | -                                   | -                    |
| <b>Equity at 31 December</b>  |       | <u>1,170,436</u>     | <u>1,061,805</u>                    | <u>1,188,317</u>     |

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.



# Paparoa Street School

## Statement of Financial Position

As at 31 December 2019

|   |       | 2019             | 2019             | 2018             |
|---|-------|------------------|------------------|------------------|
|   | Notes | Actual           | Budget           | Actual           |
|   |       | \$               | (Unaudited)      | \$               |
| <b>Current Assets</b>                     |       |                  |                  |                  |
| Cash and Cash Equivalents                 | 9     | 206,218          | 352,060          | 460,837          |
| Accounts Receivable                       | 10    | 176,181          | 147,000          | 155,273          |
| GST Receivable                            |       | 2,166            | 10,000           | 9,973            |
| Prepayments                               |       | 20,276           | 15,000           | 19,037           |
| Inventories                               | 11    | 8,655            | 5,000            | 3,807            |
| Investments                               | 12    | 592,928          | 300,000          | 233,427          |
|   |       | <u>1,006,424</u> | <u>829,060</u>   | <u>882,355</u>   |
| <b>Current Liabilities</b>                |       |                  |                  |                  |
| GST Payable                               |       | -                | -                | -                |
| Accounts Payable                          | 14    | 206,121          | 204,000          | 196,632          |
| Revenue Received in Advance               | 15    | 83,913           | 75,000           | 39,545           |
| Provision for Cyclical Maintenance        | 16    | -                | -                | -                |
| Finance Lease Liability - Current Portion | 17    | 26,281           | -                | 27,796           |
|   |       | <u>316,315</u>   | <u>279,000</u>   | <u>263,973</u>   |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 690,109          | 550,060          | 618,381          |
| <b>Non-current Assets</b>                 |       |                  |                  |                  |
| Investments                               | 12    | -                | -                | -                |
| Property, Plant and Equipment             | 13    | 510,533          | 511,745          | 612,745          |
|   |       | <u>510,533</u>   | <u>511,745</u>   | <u>612,745</u>   |
| <b>Non-current Liabilities</b>            |       |                  |                  |                  |
| Provision for Cyclical Maintenance        | 16    | -                | -                | -                |
| Finance Lease Liability                   | 17    | 30,206           | -                | 42,809           |
|   |       | <u>30,206</u>    | <u>-</u>         | <u>42,809</u>    |
| <b>Net Assets</b>                         |       | <u>1,170,436</u> | <u>1,061,805</u> | <u>1,188,317</u> |
| <b>Equity</b>                             | 23    | <u>1,170,436</u> | <u>1,061,805</u> | <u>1,188,317</u> |

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

**Paparoa Street School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

|   |          | 2019             | 2019             | 2018             |
|---|----------|------------------|------------------|------------------|
|   | Note     | Actual           | Budget           | Actual           |
|   |          | \$               | (Unaudited)      | \$               |
|   |          |                  | \$               |                  |
| <b>Cash flows from Operating Activities</b>                 |          |                  |                  |                  |
| Government Grants   |          | 784,656          | 720,250          | 758,722          |
| Locally Raised Funds  |          | 244,612          | 298,007          | 299,821          |
| International Students                                      |          | 143,820          | 85,000           | 100,934          |
| Goods and Services Tax (net)                                |          | 7,807            | -                | (3,187)          |
| Payments to Employees                                       |          | (515,805)        | (575,544)        | (423,380)        |
| Payments to Suppliers                                       |          | (529,891)        | (511,485)        | (565,485)        |
| Cyclical Maintenance Payments in the year                   |          | -                | -                | -                |
| Interest Paid   |          | (6,123)          | (9,120)          | (8,401)          |
| Interest Received   |          | 21,162           | 5,496            | 17,264           |
| <b>Net cash from Operating Activities</b>                   |          | <b>150,239</b>   | <b>12,604</b>    | <b>176,288</b>   |
| <b>Cash flows from Investing Activities</b>                 |          |                  |                  |                  |
| Proceeds from Sale of PPE (and Intangibles)                 |          | (2,298)          | 1,194            | 710              |
| Purchase of PPE (and Intangibles)                           |          | (28,943)         | (13,798)         | (25,488)         |
| Purchase of Investments                                     |          | (359,501)        | (300,000)        | (233,427)        |
| <b>Net cash from Investing Activities</b>                   |          | <b>(390,742)</b> | <b>(312,604)</b> | <b>(258,205)</b> |
| <b>Cash flows from Financing Activities</b>                 |          |                  |                  |                  |
| Furniture and Equipment Grant                               |          | -                | -                | 16,709           |
| Finance Lease Payments                                      |          | (14,117)         | -                | (26,849)         |
| <b>Net cash from Financing Activities</b>                   |          | <b>(14,117)</b>  | <b>-</b>         | <b>(10,140)</b>  |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>(254,620)</b> | <b>(300,000)</b> | <b>(92,057)</b>  |
| Cash and cash equivalents at the beginning of the year      | 9        | 460,838          | 652,060          | 552,894          |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>9</b> | <b>206,218</b>   | <b>352,060</b>   | <b>460,837</b>   |

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

# **Paparoa Street School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Paparoa Street School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 2019 to 31 December 2019 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 Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 36.

###### ***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 13.

#### ***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 carryforward 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. 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 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.

Property, plant and equipment acquired with individual values under \$500 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:

|   |                         |
|---|-------------------------|
| Building improvements to Crown Owned Assets | 20 years                |
| Furniture and equipment                     | 5 -10 years             |
| Information and communication technology    | 5 -10 years             |
| Plant                                       | 5 -10 years             |
| Leased assets held under a Finance Lease    | 3 years                 |
| Library resources                           | 12.5% Diminishing value |

**l) 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.

**m) 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, annual leave earned 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.

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students 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.

**o) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside 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).

**p) Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

**q) 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.

**r) Budget Figures**

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

**s) 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

|                                  | 2019             | 2019             | 2018             |
|----------------------------------|------------------|------------------|------------------|
|                                  | Actual           | Budget           | Actual           |
|                                  | \$               | (Unaudited)      | \$               |
| Operational Grants               | 638,771          | 588,657          | 621,647          |
| Teachers' Salaries Grants        | 2,184,961        | 2,180,000        | 2,184,257        |
| Use of Land and Buildings Grants | 591,538          | 590,000          | 589,809          |
| Other MoE Grants                 | 145,886          | 138,920          | 134,660          |
|                                  | <u>3,561,156</u> | <u>3,497,577</u> | <u>3,530,373</u> |

## 3. Locally Raised Funds

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

|   | 2019           | 2019           | 2018           |
|---|----------------|----------------|----------------|
|   | Actual         | Budget         | Actual         |
|   | \$             | (Unaudited)    | \$             |
| <b>Revenue</b>  |                |                |                |
| Donations   | 81,079         | 127,000        | 92,964         |
| Activities  | 130,345        | 117,005        | 148,743        |
| Trading   | 59,364         | 54,002         | 58,094         |
|   | <u>270,788</u> | <u>298,007</u> | <u>299,801</u> |
| <b>Expenses</b>   |                |                |                |
| Activities  | 116,924        | 115,005        | 132,350        |
| Trading   | 13,540         | 13,524         | 13,701         |
|   | <u>130,464</u> | <u>128,529</u> | <u>146,051</u> |
| <i>Surplus/ (Deficit) for the year Locally raised funds</i> | <u>140,324</u> | <u>169,478</u> | <u>153,750</u> |

## 4. International Student Revenue and Expenses

|  | 2019          | 2019          | 2018          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | Number        | (Unaudited)   | Number        |
| International Student Roll                                     | 9             | 5             | 12            |
|  |               |               |               |
|  | 2019          | 2019          | 2018          |
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| <b>Revenue</b>   |               |               |               |
| International Student Fees                                     | 99,452        | 60,000        | 90,519        |
| <b>Expenses</b>  |               |               |               |
| Other Expenses   | 8,799         | 8,998         | 7,623         |
|  | <u>8,799</u>  | <u>8,998</u>  | <u>7,623</u>  |
| <i>Surplus/ (Deficit) for the year International Students'</i> | <u>90,653</u> | <u>51,002</u> | <u>82,896</u> |



## 5. Learning Resources

|                              | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular                   | 93,896               | 100,544                             | 100,522              |
| Employee Benefits - Salaries | 2,519,128            | 2,542,184                           | 2,393,996            |
| Staff Development            | 37,803               | 40,200                              | 54,010               |
|                              | <u>2,650,827</u>     | <u>2,682,928</u>                    | <u>2,548,528</u>     |

## 6. Administration

|                              | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Audit Fee                    | 3,843                | 3,731                               | 3,731                |
| Board of Trustees Fees       | 4,465                | 6,125                               | 3,875                |
| Board of Trustees Expenses   | 6,843                | 12,004                              | 3,759                |
| Communication                | 3,267                | 3,252                               | 2,827                |
| Consumables                  | 9,374                | 9,008                               | 7,252                |
| Operating Lease              | 823                  | -                                   | -                    |
| Staff expenses               | 19,413               | 16,802                              | 20,906               |
| Other                        | 8,088                | 8,446                               | 7,792                |
| Employee Benefits - Salaries | 146,992              | 153,360                             | 148,601              |
|                              | <u>203,108</u>       | <u>212,728</u>                      | <u>198,743</u>       |

## 7. Property

|                                     | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 9,633                | 9,400                               | 9,209                |
| Consultancy and Contract Services   | 56,790               | 57,000                              | 56,437               |
| Cyclical Maintenance Provision      | -                    | -                                   | -                    |
| Grounds                             | 8,750                | 9,200                               | 20,856               |
| Heat, Light and Water               | 51,444               | 55,000                              | 54,577               |
| Rates                               | 10,464               | 12,000                              | 14,232               |
| Repairs and Maintenance             | 52,974               | 25,246                              | 37,514               |
| Use of Land and Buildings           | 591,538              | 590,000                             | 589,809              |
| Employee Benefits - Salaries        | 57,387               | 58,000                              | 56,364               |
|                                     | <u>838,980</u>       | <u>815,846</u>                      | <u>838,998</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.

## 8. Depreciation

|  | 2019           | 2019<br>Budget<br>(Unaudited) | 2018           |
|--|----------------|-------------------------------|----------------|
|  | Actual<br>\$   | \$                            | Actual<br>\$   |
| Buildings - School                       | 27,790         | 28,000                        | 27,790         |
| Furniture and Equipment                  | 14,593         | 19,000                        | 19,082         |
| Information and Communication Technology | 58,627         | 61,500                        | 64,954         |
| Plant                                    | 27,852         | 28,000                        | 28,194         |
| Library Resources                        | 3,152          | 3,500                         | 3,318          |
|  | <u>132,014</u> | <u>140,000</u>                | <u>143,338</u> |

## 9. Cash and Cash Equivalents

|   | 2019           | 2019<br>Budget<br>(Unaudited) | 2018           |
|---|----------------|-------------------------------|----------------|
|   | Actual<br>\$   | \$                            | Actual<br>\$   |
| Cash on Hand                                      | 1,060          | 1,060                         | 1,060          |
| Bank Current Account                              | 129,226        | 150,000                       | 176,009        |
| Bank Call Account                                 | 932            | 1,000                         | 931            |
| Short-term Bank Deposits                          | 75,000         | 200,000                       | 282,837        |
| Bank Overdraft                                    | -              | -                             | -              |
| Cash and cash equivalents for Cash Flow Statement | <u>206,218</u> | <u>352,060</u>                | <u>460,837</u> |

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

## 10. Accounts Receivable

|  | 2019           | 2019<br>Budget<br>(Unaudited) | 2018           |
|--|----------------|-------------------------------|----------------|
|  | Actual<br>\$   | \$                            | Actual<br>\$   |
| Receivables                                | 26,976         | -                             | 800            |
| Interest Receivable                        | 3,323          | 3,000                         | 2,007          |
| Banking Staffing Underuse                  | -              | -                             | 8,948          |
| Teacher Salaries Grant Receivable          | 145,882        | 144,000                       | 143,518        |
|  | <u>176,181</u> | <u>147,000</u>                | <u>155,273</u> |
| Receivables from Exchange Transactions     | 30,299         | 3,000                         | 2,807          |
| Receivables from Non-Exchange Transactions | 145,882        | 144,000                       | 152,466        |
|  | <u>176,181</u> | <u>147,000</u>                | <u>155,273</u> |

# 11. Inventories

|            | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|------------|----------------------|-------------------------------------|----------------------|
| Stationery | 8,655                | 5,000                               | 3,807                |
|            | <u>8,655</u>         | <u>5,000</u>                        | <u>3,807</u>         |

# 12. Investments

The School's investment activities are classified as follows:

|   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Current Asset<br>Short-term Bank Deposits | 592,928              | 300,000                             | 233,427              |
| Total Investments                         | <u>592,928</u>       | <u>300,000</u>                      | <u>233,427</u>       |

# 13. Property, Plant and Equipment

|                               | Opening Balance<br>(NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|-------------------------------|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2019                          |                                |                 |                 |                  |                    |                   |
| Land                          | -                              | -               | -               | -                | -                  | -                 |
| Buildings                     | 192,482.0400                   | -               | -               | -                | (27,790)           | 164,692           |
| Building Improvements         | -                              | -               | -               | -                | -                  | -                 |
| Furniture and Equipment       | 59,156.7400                    | 6,896           | (810)           | -                | (14,593)           | 50,650            |
| Information and Communication | 119,373.9400                   | 17,576          | -               | -                | (58,627)           | 78,323            |
| Plant                         | 217,609.8100                   | 5,651           | (1,333)         | -                | (27,852)           | 194,076           |
| Library Resources             | 24,122.0300                    | 1,822           | -               | -                | (3,152)            | 22,792            |
| Balance at 31 December 2019   | <u>612,745</u>                 | <u>31,945</u>   | <u>(2,143)</u>  | <u>-</u>         | <u>(132,014)</u>   | <u>510,533</u>    |

|                               | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|-------------------------------|----------------------------|-----------------------------------|-------------------------|
| 2019                          |                            |                                   |                         |
| Land                          | -                          | -                                 | -                       |
| Buildings                     | 662,116                    | (497,425)                         | 164,692                 |
| Building Improvements         | -                          | -                                 | -                       |
| Furniture and Equipment       | 507,106                    | (456,456)                         | 50,650                  |
| Information and Communication | 520,736                    | (442,413)                         | 78,323                  |
| Plant                         | 550,145                    | (356,069)                         | 194,076                 |
| Library Resources             | 152,427                    | (129,635)                         | 22,792                  |
| Balance at 31 December 2019   | <u>2,392,530</u>           | <u>(1,881,998)</u>                | <u>510,533</u>          |

The net carrying value of equipment held under a finance lease is \$50,845 (2018: \$65,981)

| 2018                                     | Opening Balance<br>(NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| Buildings                                | 220,273                        | -               | -               | -                | (27,790)           | 192,483           |
| Furniture and Equipment                  | 72,457                         | 5,782           | -               | -                | (19,082)           | 59,157            |
| Information and Communication Technology | 178,611                        | 10,008          | (4,291)         | -                | (64,954)           | 119,374           |
| Plant                                    | 238,964                        | 6,840           | -               | -                | (28,194)           | 217,610           |
| Library Resources                        | 25,293                         | 2,148           | -               | -                | (3,318)            | 24,123            |
| <b>Balance at 31 December 2018</b>       | <b>735,598</b>                 | <b>24,778</b>   | <b>(4,291)</b>  | <b>-</b>         | <b>(143,338)</b>   | <b>612,747</b>    |

The net carrying value of equipment held under a finance lease is \$65,981 (2017: \$95,274)

| 2018                                     | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|--|----------------------------|-----------------------------------|-------------------------|
| Land                                     | -                          | -                                 | -                       |
| Buildings                                | 662,116                    | (469,634)                         | 192,482                 |
| Building Improvements                    | -                          | -                                 | -                       |
| Furniture and Equipment                  | 501,426                    | (442,269)                         | 59,157                  |
| Information and Communication Technology | 503,160                    | (383,786)                         | 119,374                 |
| Plant                                    | 546,685                    | (329,075)                         | 217,610                 |
| Library Resources                        | 150,604                    | (126,482)                         | 24,122                  |
| <b>Balance at 31 December 2018</b>       | <b>2,363,992</b>           | <b>(1,751,247)</b>                | <b>612,745</b>          |

#### 14. Accounts Payable

|   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Operating Creditors   | 42,641               | 50,000                              | 49,312               |
| Banking Staffing Overuse  | 13,329               | -                                   | -                    |
| Employee Entitlements - Salaries  | 145,882              | 150,000                             | 143,518              |
| Employee Entitlements - Leave Accrual                                   | 4,269                | 4,000                               | 3,802                |
|   | <b>206,121</b>       | <b>204,000</b>                      | <b>196,632</b>       |
| Payables for Exchange Transactions                                      | 206,121              | 204,000                             | 196,632              |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -                    | -                                   | -                    |
| Payables for Non-exchange Transactions - Other                          | -                    | -                                   | -                    |
|   | <b>206,121</b>       | <b>204,000</b>                      | <b>196,632</b>       |

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

|                            | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|----------------------------|----------------------|-------------------------------------|----------------------|
| International Student Fees | 83,913               | 75,000                              | 39,545               |
|                            | <b>83,913</b>        | <b>75,000</b>                       | <b>39,545</b>        |



## 16. Contingent Liability - cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school was part of the Christchurch Schools Rebuild Programme which resulted in the School's buildings either being recently repaired or rebuilt. At the present time, the School is working with the Ministry of Education to create a cyclical maintenance plan for future maintenance. Until such time as a plan has been developed and approved by the Ministry, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings that are not replaced.

## 17. Finance Lease Liability

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

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 26,281               | -                                   | 27,796               |
| Later than One Year and no Later than Five Years | 30,206               | -                                   | 42,809               |
| Later than Five Years                            | -                    | -                                   | -                    |
|  | <u>56,487</u>        | <u>-</u>                            | <u>70,605</u>        |

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

|   | 2019<br>Actual<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 4,465                | 3,875                |
| Full-time equivalent members                | 0.12                 | 0.14                 |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 349,940              | 337,828              |
| Full-time equivalent members                | 3                    | 3                    |
| Total key management personnel remuneration | <u>354,405</u>       | <u>341,703</u>       |
| Total full-time equivalent personnel        | <u>3.12</u>          | <u>3.14</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:

|  | 2019<br>Actual<br>\$000 | 2018<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 140-150                 | 140-150                 |
| Benefits and Other Emoluments                    | -                       | -                       |
| Termination Benefits                             | -                       | -                       |

#### *Other Employees*

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

| Remuneration<br>\$000 | 2019<br>FTE Number | 2018<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100-110               | 1.00               | 0.00               |
|                       | 1.00               | 0.00               |

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

## **20. Compensation and Other Benefits Upon Leaving**

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

|                  | 2019<br>Actual | 2018<br>Actual |
|------------------|----------------|----------------|
| Total            | -              | -              |
| Number of People | -              | -              |

## **21. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

|   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 206,218              | 352,060                             | 460,837              |
| Receivables                                       | 176,181              | 147,000                             | 155,273              |
| Investments - Term Deposits                       | 592,928              | 300,000                             | 233,427              |
| Total Financial assets measured at amortised cost | <u>975,327</u>       | <u>799,060</u>                      | <u>849,537</u>       |

### Financial liabilities measured at amortised cost

|  |                |                |                |
|--|----------------|----------------|----------------|
| Payables   | 206,121        | 204,000        | 196,632        |
| Finance Leases   | 56,487         | -              | 70,605         |
| Painting Contract Liability                            | -              | -              | -              |
| Total Financial Liabilities Measured at Amortised Cost | <u>262,608</u> | <u>204,000</u> | <u>267,237</u> |

## 25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## **Kiwisport Funding**

In 2019, the school received \$6,976.99 in Kiwisport Funding. These funds are allocated to pay for the employment of a dedicated Sports Administrator. The administrator's role includes a variety of tasks related to the running of an extensive primary school sports programme. These tasks include timetabling, transport bookings, management of uniforms, competition entries, coaching, and effective communication with staff and parents.

Our school's involvement in sport comprehensive, with opportunities for children to participate in school sport as well as in local tournaments and zone competitions. In 2019 we have provided some new opportunities for competitive sport including orienteering and league, extending the range of sports on offer. We continue to enjoy success and high levels of participation in these events.

# Student Achievement Targets 2019

## Literacy

### Strategic Goal

Quality, effective, evidence-based school-wide learning experiences.

### Student Group

Yr3-6 students who are achieving below expectations in both Reading AND Writing.

### Annual Target:

To clearly identify learners who are below and well below-expected curriculum levels of achievement in Reading AND Writing and accelerate progress of at least 50% of these children so they are achieving at expected levels in relation to their current year level by year-end.

Yr 3 - 7 children = 7%  
Yr 4 - 10 children = 13%  
Yr 5 - 11 children = 14%  
Yr 6 - 12 children = 15%

### Historical Position

Historically at Paparoa street targets in literacy have been set independently in Reading and in Writing. Often the focus has been specifically on Boys writing and the improvements from this focus have born some effect but not of significance or over the long term. We are very aware of the correlation between success in reading and success in writing and so in 2019 are looking to develop interventions that have an impact on both reading and writing simultaneously. The target group of 40 children continues to reflect the gender difference with 28 of the students who are below in reading and writing being male. It is important to note that this group is inclusive of children with specific identified learning needs including dyslexia and ESOL so it will be important to identify specific programmes to meet these individual needs.

### Action Plan

| What action will be taken to meet the target   | When   | By whom         | Resourcing allocated | Expected outcome         |
|--|--------|-----------------|----------------------|--------------------------|
| Year 3-6 learners will be identified that are below and well below-expected curriculum levels of achievement | Term 1 | Leadership Team | Leadership Team      | Target Groups Identified |



|  |            |                               |  |   |
|--|------------|-------------------------------|--|---|
| Determine the achievement of target groups.  | Term 1     | Leadership Team               | Leadership Team  | Hapu team aware of target groups.   |
| Determine what interventions are needed.   | TOD term 2 | Leadership Team and the staff | Hapu Leaders   | Interventions confirmed.  |
| Interventions set up by hapu teams. Authors workshop Readers Feast                                 | Term 3     | Hapu Leaders                  | Hapu Leaders   | All staff aware of the intervention expectations and resources used.        |
| A midpoint check-in with staff around the effectiveness of the intervention thus far will be made. | Term 3     | Hapu Leaders/ Janine          | Hapu Leaders   | Discussion and support given to teachers around implementing interventions. |
| Data will be collected and analysed.   | Term 4     | Senior Leadership Team        | Leadership Team  | All data collected analysed and conclusions made.                           |
| Next steps for 2020. Identify those at risk early.   | Term 4     | Leadership team               | Leadership Team<br>Professional Learning Budget<br>Staff Meeting<br>Curriculum budget for resource development | What has worked?<br>What hasn't   |

### What

41 students included in reading and writing interventions. These interventions included Readers Feast and Authors workshop and were run in variations described below in each village

### Rangi Hapū

#### **Readers' Feast**

In our hapū we had buddy reading 4 days a week at the same time for 8 weeks straight after morning tea for 25 minutes. The children had the same buddy during that time (Year 2&3 with 5&6 and Year 0 & 1 with Year 3&4). The identified students were matched with buddies where they took turns to read to their buddy and discussed the themes and ideas in the story as well. A tic tac toe for children was provided where they also had to focus on reading strategies to practice (we provided different boards for different levels). We provided coaching on positive feedback - pause, prompt, praise; and explicit teaching (teachers modelled with everyone) before the programme started.

Each session we used the last 5 minutes to reflect on their strategies on their tic tac toe board. At the end of the term, we celebrated with a movie, popcorn and/or games afternoon.

#### Reader's Feast BINGO board

Our priority learners also began using their tic tac toe boards during their literacy programme when performing plays, etc.



### **Authors Workshop - Years 4-6**

The author's workshop in Rangī hapū focused on our priority learners becoming the authors. We used a number of resources to gain ideas around our programme e.g., Sheena Cameron (Writing Book), Murray Gadd, Story Starters.

Our priority learners started each session with an ignition (science experiment/ experience/ story/ picture/ youtube clip) and a clear focus/goal. The writing process was then explicitly followed (pair share, shared word bank, planning, organising ideas, adding detail, editing and recrafting, sharing to group/class and giving and receiving constructive, specific feedback and discussing their own progress). Within this group we included modelled and shared writing by the teacher/ with the children, guided writing that includes: a verbal idea/ write it/ share it, explicit practise of phonics, spelling and editing. This programme was run in our collaborative teams and regular feedback on their progress was shared during hapū meetings.

### **Moana**

In Moana Hapū, our reading intervention was called 'Reader's Feast' and happened 4 days per week for 8 weeks after morning tea in Room 27. The identified target students were each given an older buddy whom they read to and who read to them each day. When selecting the buddies we also identified our senior cliffhanger students and these children were given the role of being an older buddy. The students had a 'bingo' type card of reading strategies (e.g. summarising the story) which their older buddy checked off each session. At the end of the term, we celebrated with a movie and popcorn.

The writing intervention in Moana took the form of an "Author's workshop" for students from Years 3-6, in their own classes. In Year 5&6 we ran the same approach with all students in the classes, by having a writing ignition (experience, video clip or image) on a Monday followed by a prescribed process of planning by collaboratively making a wordlist, drafting, re-crafting and sometimes publishing their writing. The identified students worked in a small group on each step of the process with a teacher. In Years 3&4, the same process was followed but only with the intervention group.

### **Whenua**

Reading - Whenua chose not to set up a 'Reader's Feast' as on discussion all teams were incorporating extra reading daily to meet identified needs. Year one and two did buddy reading every day (which is quite similar to readers feast) Teachers used this time to listen to priority learners again and promote reading discussion when sitting with buddies as well as observing reading behaviours. Teacher Aide support was used to develop early words and read one on one as well as incorporate another buddy session for those that needed extra support. Year three and four also did buddy reading every day. Buddies are changed so that children are listening, reading and giving feedback to different children. Teachers were able to sit and listen to priority children during these sessions and observe reading behaviours. Teacher Aide time supported priority learners. Year five and six also have extra reading every day for 30 mins. Teacher aide time was utilised to work with priority readers.

Whenua writing Intervention - Year 3-6 'Author's Workshop'. These workshops were completed in children's own collaborative teams. The same process was used to support target learners in year three and four and year five and six. Targetted children, as well as children identified as needing a little more support, were part of small teaching groups. Explicit teaching sessions began with a writing ignition ( a walk, exploring parts of the school, having a poke around in Frank's shed, using an image or starter sentence etc). Following this there was a discussion and sharing of ideas and a word list would be

generated. The next couple of days were spent crafting and recrafting the story or response. Opportunity to share the process and story being developed and feedback was given. One session was spent on editing and proofreading stories and sharing them with others.

As part of the intervention programme, time was incorporated into Whenua Hapu teacher meetings to discuss interventions - what we saw happening, running of programmes, discussion of our targetted learners, check-in on progress.

#### Demographics of Target group

| Yr level / # of students | Male | Female | NZ Maori | NZ Euro | Other ethnicities | ESOL |
|--------------------------|------|--------|----------|---------|-------------------|------|
| Yr 3 - 7                 | 4    | 3      | 1        | 4       | 2                 | 0    |
| Yr 4 - 10                | 5    | 5      | 0        | 8       | 2                 | 1    |
| Yr 5 -11                 | 9    | 2      | 1        | 10      | 0                 | 0    |
| Yr 6 -12                 | 10   | 2      | 2        | 8       | 2                 | 2    |

#### WRITING

##### Progress # of students per year level

| Writing | No Progress | +1 sub level | +2 | + 3 | + 4 |
|---------|-------------|--------------|----|-----|-----|
| Yr 3    | 0           | 1            | 5  | 1   | 0   |
| Yr 4    | 0           | 1            | 2  | 4   | 3   |
| Yr 5    | 0           | 2            | 2  | 6   | 1   |
| Yr 6    | 0           | 0            | 2  | 6   | 4   |

##### Progress %

| Writing | No progress | Low progress<br>1-2 sublevels | Expected<br>progress<br>+3 sublevels | Accelerated<br>Progress<br>> 4 sublevels |
|---------|-------------|-------------------------------|--------------------------------------|--|
| Yr 3    | 0           | 85%                           | 15%                                  | 0%                                       |
| Yr 4    | 0           | 30%                           | 40%                                  | 30%                                      |
| Yr 5    | 0           | 36%                           | 54%                                  | 10%                                      |
| Yr 6    | 0           | 17%                           | 50%                                  | 33%                                      |
| TOTAL   | 0           | 37%                           | 42%                                  | 20%                                      |

### Achievement in relation to Expected Curriculum levels

| Writing | Well below | Below | At | Above |
|---------|------------|-------|----|-------|
| Yr 3    | 0          | 0     | 7  | 0     |
| Yr 4    | 0          | 3     | 7  | 0     |
| Yr 5    | 0          | 2     | 9  | 0     |
| Yr 6    | 1          | 12    | 0  | 0     |
| Total   | 1          | 17    | 23 | 0     |

### READING

#### Progress # of students per year level

| Reading | No Progress | +1 sub level | +2 | +3 | +4 | +5 | +6 |
|---------|-------------|--------------|----|----|----|----|----|
| Yr 3    | 1           | 2            | 2  | 1  | 0  | 1  | 0  |
| Yr 4    | 1           | 0            | 2  | 1  | 3  | 1  | 2  |
| Yr 5    | 0           | 0            | 1  | 4  | 5  | 1  | 0  |
| Yr 6    | 1           | 0            | 3  | 2  | 2  | 3  | 1  |

#### Progress %

| Reading | No progress | Low progress<br>1-2 sublevels | Expected progress<br>+3 sublevels | Accelerated Progress<br>> 4 sublevels |
|---------|-------------|-------------------------------|-----------------------------------|---------------------------------------|
| Yr 3    | 16%         | 67%                           | 16%                               | 0%                                    |
| Yr 4    | 10%         | 20%                           | 10%                               | 60%                                   |
| Yr 5    | 0%          | 9%                            | 36%                               | 54%                                   |
| Yr 6    | 8%          | 25%                           | 17%                               | 50%                                   |
| TOTAL   | 7.5%        | 25%                           | 20%                               | 47.5%                                 |

### Achievement in relation to Expected Curriculum levels

| Reading | Well below | Below | At | Above |
|---------|------------|-------|----|-------|
| Yr 3    | 2          | 3     | 1  | 1     |
| Yr 4    | 2          | 1     | 3  | 4     |
| Yr 5    | 0          | 0     | 7  | 4     |
| Yr 6    | 3          | 5     | 5  | 0     |
| Total   | 7          | 9     | 16 | 9     |

#### # Students from the intervention group AT or Above in BOTH Reading and Writing

|       | AT or Above in Reading and Writing |
|-------|------------------------------------|
| Yr 3  | 2                                  |
| Yr 4  | 7                                  |
| Yr 5  | 7                                  |
| Yr 6  | 0                                  |
| Total | 16 = 39% of intervention group     |

#### So What

- 67% of students identified as intervention group made expected progress or better in Reading
- 62% of students identified as intervention group made expected progress or better in Writing
- 56% of these students are working At expected levels in Writing and 61% are working AT or ABOVE expected levels in Reading
- 25 children have made more than one years progress in 1 year in Writing and 16 children have made more than one years progress in 1 year in Reading.
- 3 students have made two years progress in 1 year in Reading.

That said we have not met our Achievement target 50% of students progressing to achieve **AT or Above** in **Reading AND Writing** through these interventions. Our data shows only 39% of students having made the desired Progress in **Reading AND Writing**

- Our Year 3 students ( Yr 4 2020) in the Writing intervention made the least progress as a group with 85% of the Year 3 students only making 1-2 sub levels progress. This will be of significance in our planning for 2020
- It is also concerning to see a sizable group of 12 Yr 6 ( yr 7 2020) students still achieving below expectations in Writing. These are primarily boys and many of whom have had ongoing interventions for a number of years. There is some theory and discussion about how we manage our boys in relation to Writing as 5 and 6 year olds and their readiness for writing. We will continue to refine our hunches in this area.

#### Now what

- Post this data analysis we have identified learners in year 4-6 into two groups; Cliffhangers and Intervention.
- We have 2 identified as cliffhangers in reading.
- We have 8 identified as needing further intervention in reading.
- We have 4 identified as cliffhangers in writing.
- We have 1 identified as needing further intervention in writing.
- This information to be shared with teachers at transition 2019 with emphasis on the use of this data as their starting point in 2020. (no reassessment required)
- These learners will continue to be tracked throughout Term 1 and 2 to ensure progress is being sustained and accelerated. Specific checkpoint dates outlined in Assessment map at the commencement of the year.
- Continued monitoring of the whole school data to highlight all learners as they progress. Any learner with reduced progress will be added to the list and interventions considered and actioned.
- Emphasis will be placed on supporting learners in Year 3 and 4 through targeted Learning Assistant support time.
- Year 3 learners will be monitored as they transition into the year 3-4 spaces.
- Five plus and Seven plus reading programmes will be used in Year 3-6 classrooms with the Five Plus programme being run by Learning assistants and the Seven plus being run by teachers. Daily reading with a learning assistant or skilled buddy will occur to build fluency.
- Writing intervention using Colourful Semantics will be used for identified learners.
- Precision teaching programmes will be written for individuals to accelerate phonological awareness.
- Clicker App for writing will be made available for learners in year 4 or 5, trialling this through use on school iPads.
- Learning programmes will be shared with parents to engage their support and time outside of the school setting, providing home learning tasks if appropriate.
- Conversations will occur with families whose children have made little progress despite the interventions and Educational Psychologist reports will be requested to gain further information about individuals learning styles and suggested strategies.
- Considerations of further strategies such as MSL literacy will be explored and considered for implementation in Term 2 of 2020.
- Referrals to RTLB or RTLit will be considered for individuals. The trigger point is 3 years below chronological learning stage for RTLB.
- Student wellbeing and their self-efficacy with literacy tasks will be monitored carefully.
- Consideration will be made at the Year 0-1 level about readiness to learn, ensuring formal literacy is not being introduced too early.

## Student Achievement Targets 2019

### Mathematics

#### Strategic Goal

Quality, effective, evidence based school wide learning experiences.

#### Student Groups

Yr 3 24 children = 24%  
Yr 4 13 children = 17%  
Yr 5 21 children = 26%  
Yr 6 9 children = 11.5%

#### Annual Target

To clearly identify learners who are 1 to 2 sublevels below expected curriculum levels of achievement in Mathematics and accelerate the progress of at least 50% of these children so they are achieving at or above expected levels at year-end

#### Historical Position

We have significant dips in learning achievement in Mathematics at Year 3 and 5. Our Year 3 students are the cohort we are tracking over time in reading, writing and mathematics and it is evident there is a level of underachievement that needs continued focus. We have a small group of students who are 3 or more sublevels below expectations and these children are a regular focus of intensive intervention programmes. The children who are 1-2 levels below expectation are often less obvious and have more capacity for acceleration so making these children of specific targeted attention.



## Action Plan

| What action will be taken to meet the target   | When  | By whom  | Resourcing allocated   | Expected outcome  |
|--|---|--|--|---|
| Year 3-6 learners will be identified that are 1-2 sublevels below curriculum levels of achievement | by May 31st   | Senior Leadership Team   | Leadership Team  | Target group identified   |
| Suitable interventions will be investigated and confirmed to implement.                            | by June 14th  | Nathan   | Leadership Team<br>Professional Learning Budget                  | Interventions confirmed   |
| Resourcing for each intervention will be collected and readied for use by staff                    | by June 28th  | Paula (Maths Camp),<br>Nathan (Numicon), Janine (Number Crunchers) | Curriculum budget for resource development                       | Resourcing for rollout compiled and ready for teachers                      |
| Staff PD will be given to roll-out each intervention in Term 3                                     | on July 19th - Teacher Only Day                         | Paula (Maths Camp),<br>Nathan (Numicon), Janine (Number Crunchers) | Professional Learning Budget<br>DP gives release time            | Teacher fully trained in the delivery of interventions                      |
| A midpoint check-in with staff around the effectiveness of the intervention thus far will be made. | on August 27th  | Paula (Maths Camp),<br>Nathan (Numicon), Janine (Number Crunchers) | Staff Meeting  | Discussion and support given to teachers around implementing interventions. |
| Data will be collected and analysed.   | Collected by 27th September<br>Analysed by 6th November | Senior Leadership Team   | Leadership Team  | All data collected, analysed and conclusions made.                          |
| Next steps for 2020 will be discussed in relation to the findings.                                 | by November 29th  | Senior Leadership Team   | Leadership Team<br>Professional Learning Budget<br>Staff Meeting | Guidance into the effectiveness of the interventions, at what               |

|  |  |  | Curriculum budget for resource development | level and where to next for supporting learners in 2020 |
|--|--|--|--|---|
| Review Maths Camp activities for year 5/6 to ensure programme is promoting strategy learning |  |  |  |   |

## What

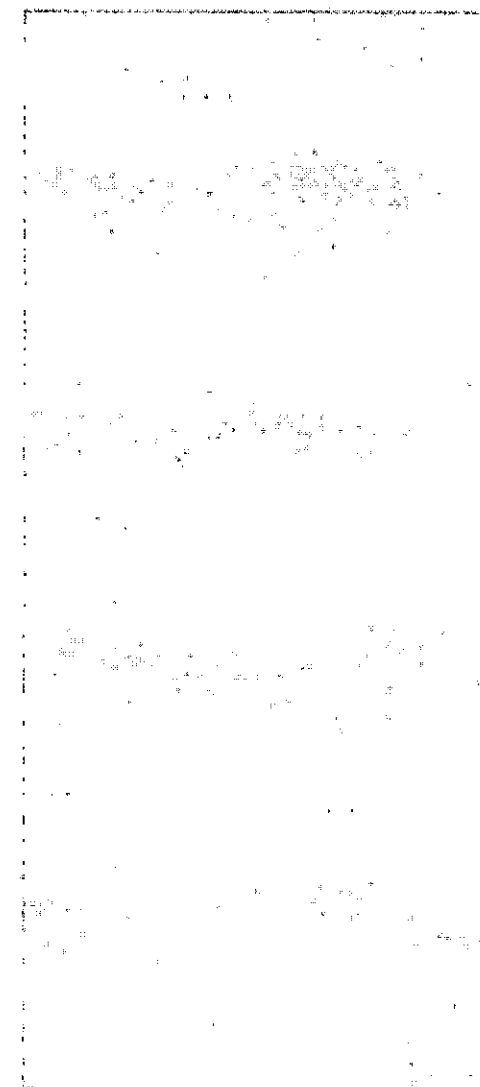
### Overview of Interventions Implemented

#### Number Crunchers Year 1 and 2

The focus of the Number Crunchers is to accelerate knowledge in the following areas;

- Identify numbers to 20
- Writing numbers to 20
- Make and count a set up to 20 accurately
- Add two sets together by counting all or counting on from the biggest number
- Instantly recognise dot patterns to 10 then 20.

This programme will be based on explicit teaching for 15 minutes, 4 times a week and will be supported by classroom teachers for 5-6 weeks.

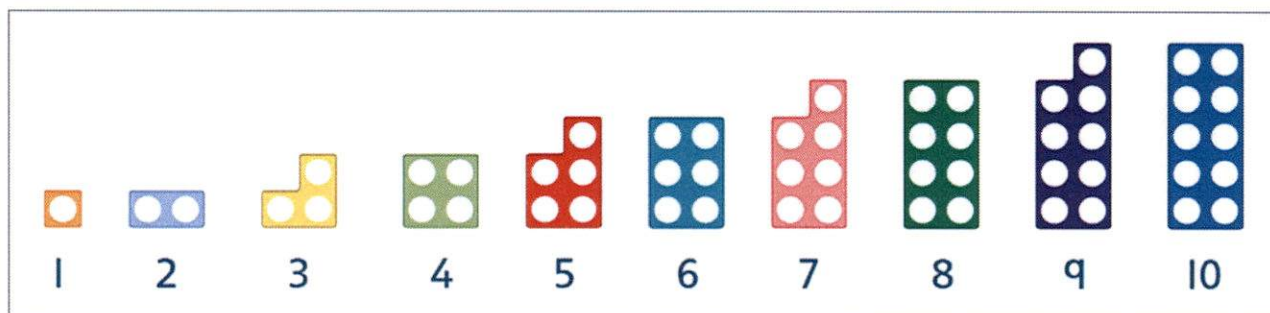




Children will be given a home pack of resources which replicate the equipment they will be using in the classroom. With these resources we ask that you engage in conversation with your child regularly, asking your child to order the digits, writing numbers to 10 and 20, matching dot patterns to digits (e.g., 10 and 2 dot patterns match with 12 digit card).

### **Numicon Year 3 and 4**

Numicon is an approach to teaching maths that helps children to see connections between numbers. It is a multi-sensory way of learning, which means they learn by seeing and feeling. Physical resources like the colourful Numicon Shapes below are an important part of Numicon. The holes in the Numicon Shapes represent the numbers 1 to 10. When they are arranged in order, children can easily see connections between numbers, such as 'one more' or 'one less'.



After introductory sessions children are able to see more complex mathematical ideas, like how two fours make eight, three twos make six, and so on. This lays the foundation for a better understanding of number all the way through school. The programme being implemented at Paparoa Street School will be based around a sequence of approximately 20 minute lessons, for 6-8 weeks, which are progressed through at a pace suitable to each small group. Milestone information is gathered at different times throughout the sequence of lessons to record specific information on each students progress.

### **Maths Camp Year 5 and 6**

The Maths Camp Intervention is based on an intervention by the same name from Stanford University in the United States, developed under the guidance of Professor Jo Boaler. The intervention has been run over the summer period in the USA for over 4 years, each time showing significant achievement growth in previously underachieving Year 6-8 students. The intervention works on raising student achievement by raising student confidence and capabilities and has its foundation in 4 key beliefs: everyone can learn maths to a high level, struggle grows your brain, speed is not important and mathematics is a broad creative subject.

**78 students included in Maths interventions**

**Demographic**

| Yr level / # of students | Male | Female | NZ Maori | NZ Euro | Other ethnicity | ESOL |
|--------------------------|------|--------|----------|---------|-----------------|------|
| Yr 3 - 24                | 10   | 14     | 2        | 20      | 2               | 0    |
| Yr 4 - 18                | 8    | 10     | 0        | 13      | 3               | 2    |
| Yr 5 - 21                | 9    | 12     | 2        | 16      | 2               | 1    |
| Yr 6 - 15                | 9    | 6      | 4        | 10      | 1               | 1    |

**Progress - # of children and # of sublevels**

| Math | No Progress | +1 sub level | +2 | + 3 | + 4 | +5 | +6 |
|------|-------------|--------------|----|-----|-----|----|----|
| Yr 3 | 1           | 7            | 8  | 7   | 1   | 0  | 0  |
| Yr 4 | 1           | 0            | 5  | 7   | 2   | 3  | 0  |
| Yr 5 | 0           | 2            | 6  | 7   | 3   | 2  | 1  |
| Yr 6 | 1           | 2            | 4  | 2   | 2   | 4  | 0  |

**Progress %**

| Maths        | No progress | Low progress<br>1-2 sublevels | Expected progress<br>+3 sublevels | Accelerated Progress<br>> 4 sublevels |
|--------------|-------------|-------------------------------|-----------------------------------|---------------------------------------|
| Yr 3         | 4%          | 62%                           | 29%                               | 4%                                    |
| Yr 4         | 5%          | 28%                           | 39%                               | 28%                                   |
| Yr 5         | 0%          | 38%                           | 33%                               | 29%                                   |
| Yr 6         | 6%          | 40%                           | 13%                               | 40%                                   |
| <b>TOTAL</b> | <b>4%</b>   | <b>43%</b>                    | <b>29%</b>                        | <b>23%</b>                            |

**Achievement in relation to Expected Curriculum levels**

|      | Well below | Below | At | Above |
|------|------------|-------|----|-------|
| Yr 3 | 0          | 16    | 3  | 5     |
| Yr 4 | 0          | 4     | 13 | 1     |

|       |   |    |    |    |
|-------|---|----|----|----|
| Yr 5  | 0 | 11 | 6  | 4  |
| Yr 6  | 1 | 4  | 10 | 0  |
| Total | 1 | 35 | 32 | 10 |

#### So What

- The target of 50% of our interventions group progressing to be at or above expected curriculum levels in Mathematics has been exceeded. 52% of the target group are achieving at or above expected curriculum levels.
- 23 students (29%) made the expected progress of 3 sublevels in one year. It is important to note that these students have not been able to make 3 sublevels progress in previous years. If they had made this progress previously they would not have been included in the intervention group. This in itself is accelerated progress.
- 18 students (23%) made accelerated progress of more than 3 sub-levels in one year. This progress can be attributed to the maths intervention AND to regular classroom teaching programmes which were not simply replaced by the intervention.
- There is still a significant target group in years 3 and 5 (Yr 4 and 6 2020) that need ongoing analysis and revised or new interventions in the area of Mathematics

#### Now what

- DMIC professional learning whole school 2020 Ministry Funded.
- There are 35 children that have been identified. There are 2 specific groups, one being in year 4 and one in year 6 in 2020.
- Target children from years 4-6, have been identified as those needing further intervention or are within a cliffhanger group. This information to be shared with teachers at transition 2019 with emphasis on the use of this data as their starting point in 2020. (no reassessment required)
- Cliffhanger children will be supported through classroom programmes of explicit teaching of mathematical concepts. These learners will continue to be tracked throughout Term 1 and 2 to ensure progress is being sustained and accelerated. Specific checkpoint dates outlined in the Assessment map at the commencement of the year. Continuation of Maths Camp or Numicon programmes will be considered for these learners.
- Information about Intervention children will be shared if there is a change of teacher for these learners.
- Intervention programmes will be written for these children as a group or as an individual. Learning goals set and appropriate activities arranged to be taught daily by teacher aides.
- RTLB support will be asked for if required to help structure effective learning plans. The trigger point is 3 years below chronological learning stage.
- Teachers will also run parallel programmes that will support this learning and advance problem-solving skills alongside mathematical concepts.
- Learning programmes will be shared with parents to engage their support and time outside of the school setting, providing home learning tasks if appropriate.

- Year 3 learners will be monitored as they transition into the year 3-4 spaces. Numicon programmes will be used from Term 1 if there is a need identified by a group of learners.
- Year 1-2 learners will also be monitored and Number Crunchers activities introduced from midway Term 2 if there is a need identified by a group of learners.
- A further iteration of Number Crunchers will be written to branch the gap between Number Crunchers 2 and the Numicon group.
- Learning Assistant time will be used effectively to support the daily practice for these learners. this may be group work with a Learning Assistant, or Teacher time whilst the Learning Assistant supports the larger group.