

CREATE THINK GROW



PREBBLETON SCHOOL
TE KURA O TAUMATA-KURI

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	3478
Principal:	Kim Alexander
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PREBBLETON SCHOOL

Annual Report - For the year ended 31 December 2020

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Prebbleton School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Term Expired/ Expires
Delys Brough	Chairperson	Re-Elected Jun 2019	May 2022
Adam Gard'ner	Parent Rep	Re-Elected Jun 2019	May 2022
Simon Thompson	Parent Rep	Elected Jun 2019	May 2022
Hamish Crombie	Parent Rep	Elected Jun 2019	May 2022
Stephanie Broomhall	Parent Rep	Elected Jun 2019	May 2022
Katie Tullett	Staff Rep	Elected Jun 2019	May 2022
Kim Alexander	Principal		

Prebbleton School

Statement of Responsibility

For the year ended 31 December 2020

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

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

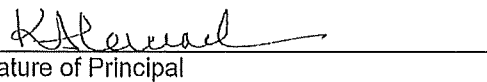
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Delys Maree Braugh
Full Name of Board Chairperson

Kim Maria Alexander
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

31 May 2021
Date:

31/05/2021
Date:

Prebbleton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	3,848,097	3,775,834	3,607,487
Locally Raised Funds	3	248,902	99,000	300,427
Interest income		16,000	7,500	23,932
		<u>4,112,999</u>	<u>3,882,334</u>	<u>3,931,846</u>
Expenses				
Locally Raised Funds	3	120,728	37,000	150,243
Learning Resources	4	2,659,298	2,672,253	2,485,484
Administration	5	136,711	149,350	127,264
Finance		1,703	-	602
Property	6	931,213	940,293	882,680
Depreciation	7	106,774	99,999	109,316
Loss on Disposal of Property, Plant and Equipment		925	-	15,368
		<u>3,957,352</u>	<u>3,898,895</u>	<u>3,770,957</u>
Net Surplus / (Deficit) for the year		155,647	(16,561)	160,889
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>155,647</u></u>	<u><u>(16,561)</u></u>	<u><u>160,889</u></u>

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

Prebbleton School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	1,058,086	1,058,086	897,197
Total comprehensive revenue and expense for the year	155,647	(16,561)	160,889
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	4,242	-	-
Equity at 31 December	1,217,975	1,041,525	1,058,086

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.

Prebbleton School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	234,610	264,746	89,654
Accounts Receivable	9	180,989	180,227	156,008
GST Receivable		1,032	-	21,200
Prepayments		250	-	27,230
Inventories	10	7,182	7,182	4,407
Investments	11	540,736	540,000	548,115
		<u>964,799</u>	<u>992,155</u>	<u>846,614</u>
Current Liabilities				
Accounts Payable	13	217,674	209,917	184,021
Revenue Received in Advance	14	9,131	-	963
Provision for Cyclical Maintenance	15	39,091	39,091	44,045
Finance Lease Liability - Current Portion	16	28,457	20,909	27,201
Funds held for Capital Works Projects	17	17,012	-	(58,668)
		<u>311,365</u>	<u>269,917</u>	<u>197,562</u>
Working Capital Surplus/(Deficit)		653,434	722,238	649,052
Non-current Assets				
Property, Plant and Equipment	12	662,571	402,645	501,844
		<u>662,571</u>	<u>402,645</u>	<u>501,844</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	39,358	39,358	21,490
Finance Lease Liability	16	58,672	44,000	71,320
		<u>98,030</u>	<u>83,358</u>	<u>92,810</u>
Net Assets		<u>1,217,975</u>	<u>1,041,525</u>	<u>1,058,086</u>
Equity	22	<u>1,217,975</u>	<u>1,041,525</u>	<u>1,058,086</u>

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

Prebbleton School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		754,874	839,827	651,589
Locally Raised Funds		249,062	99,000	300,833
Goods and Services Tax (net)		20,168	10,000	(11,461)
Payments to Employees		(366,343)	(336,098)	(292,157)
Payments to Suppliers		(325,523)	(346,158)	(429,185)
Cyclical Maintenance Payments in the year		(10,635)	(5,086)	(21,654)
Interest Paid		(1,703)	-	(602)
Interest Received		17,571	9,071	21,805
Net cash from/(to) Operating Activities		337,471	270,556	219,168
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(925)	-	(15,368)
Purchase of Property Plant & Equipment (and Intangibles)		(249,961)	(168,007)	(94,615)
Purchase of Investments		7,379	160,000	32,160
Net cash from/(to) Investing Activities		(243,507)	(8,007)	(77,823)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,242	-	
Finance Lease Payments		(28,930)	(12,647)	(20,094)
Funds Held for Capital Works Projects		75,680	-	-
Net cash from/(to) Financing Activities		50,992	(12,647)	(94,969)
Net increase/(decrease) in cash and cash equivalents		144,956	249,902	46,375
Cash and cash equivalents at the beginning of the year	8	89,654	14,842	43,279
Cash and cash equivalents at the end of the year	8	234,610	264,744	89,654

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.

Prebbleton School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) 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.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	10–50 years
Furniture and equipment	7-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from grants and parent payments 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.

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 Instruments

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

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

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

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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	666,274	646,188	600,120
Teachers' Salaries Grants	2,361,803	2,361,803	2,230,868
Use of Land and Buildings Grants	735,093	735,093	725,030
Other MoE Grants	74,458	24,750	42,579
Other Government Grants	10,469	8,000	8,890
	3,848,097	3,775,834	3,607,487

Other MOE Grants total includes additional COVID-19 funding totalling \$9,622 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	121,167	68,000	140,001
Activities	109,780	20,000	134,344
Trading	15,780	11,000	17,153
Other Revenue	2,175	-	8,929
	248,902	99,000	300,427
Expenses			
Activities	115,101	37,000	140,965
Trading	5,627	-	2,446
Other Locally Raised Funds Expenditure	-	-	6,832
	120,728	37,000	150,243
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	128,174	62,000	150,184

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	45,297	64,950	45,932
Equipment Repairs	4,536	5,000	13,080
Information and Communication Technology	7,808	15,000	11,123
Library Resources	1,796	1,800	1,053
Employee Benefits - Salaries	2,557,142	2,533,303	2,376,359
Staff Development	42,719	52,200	37,937
	2,659,298	2,672,253	2,485,484

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,451	4,000	3,350
Board of Trustees Fees	3,145	5,500	3,965
Board of Trustees Expenses	6,647	8,500	11,902
Communication	6,939	11,000	7,615
Consumables	10,856	16,000	8,492
Other	14,789	22,350	14,108
Employee Benefits - Salaries	72,480	68,000	63,611
Insurance	11,014	8,000	7,396
Service Providers, Contractors and Consultancy	7,390	6,000	6,825
	<u>136,711</u>	<u>149,350</u>	<u>127,264</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,927	8,000	8,234
Cyclical Maintenance Provision	23,549	18,000	(3,644)
Grounds	9,482	21,000	19,659
Heat, Light and Water	23,896	30,000	26,241
Rates	4,282	6,700	4,114
Repairs and Maintenance	16,067	19,000	13,236
Use of Land and Buildings	735,093	735,093	725,030
Security	2,191	4,500	3,491
Employee Benefits - Salaries	101,726	98,000	86,319
	<u>931,213</u>	<u>940,293</u>	<u>882,680</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	4,608	4,215	4,608
Building Improvements - Crown	16,231	15,786	17,257
Furniture and Equipment	30,487	22,810	24,935
Information and Communication Technology	24,442	16,332	17,854
Leased Assets	29,231	39,536	43,219
Library Resources	1,775	1,320	1,443
	<u>106,774</u>	<u>99,999</u>	<u>109,316</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	-	-	270
Bank Current Account	234,610	264,746	89,384
Cash and cash equivalents for Statement of Cash Flows	234,610	264,746	89,654

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	762	-	553
Interest Receivable	3,243	3,243	4,814
Teacher Salaries Grant Receivable	176,984	176,984	150,641
	180,989	180,227	156,008
Receivables from Exchange Transactions	4,005	3,243	5,367
Receivables from Non-Exchange Transactions	176,984	176,984	150,641
	180,989	180,227	156,008

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	454	454	404
School Uniforms	6,728	6,728	4,003
	7,182	7,182	4,407

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	540,736	540,000	548,115
Total Investments	540,736	540,000	548,115

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings - School	122,971				(4,608)	118,363
Building Improvements - Crown	95,868	1			(16,231)	79,638
Furniture and Equipment	111,734	205,304			(30,487)	286,551
Information and Communication Technology	63,746	40,558			(24,442)	79,862
Leased Assets	97,425	17,538			(29,231)	85,732
Library Resources	10,101	5,022	(923)		(1,775)	12,425
Balance at 31 December 2020	501,845	268,423	(923)	-	(106,774)	662,571

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings - School	184,300	(65,937)	118,363
Building Improvements - Crown	222,409	(142,771)	79,638
Furniture and Equipment	545,842	(259,291)	286,551
Information and Communication Technology	168,509	(88,647)	79,862
Leased Assets	138,462	(52,730)	85,732
Library Resources	53,576	(41,151)	12,425
Balance at 31 December 2020	1,313,098	(650,527)	662,571

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings - School	124,403	3,175			(4,608)	122,970
Building Improvements - Crown	113,126	-			(17,257)	95,869
Furniture and Equipment	117,414	19,255			(24,935)	111,734
Information and Communication Technology	55,213	26,387			(17,854)	63,746
Leased Assets	130,521	10,123			(43,219)	97,425
Library Resources	11,387	156			(1,443)	10,100
Balance at 31 December 2019	552,064	59,096	-	-	(109,316)	501,844

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings - School	184,300	(61,330)	122,970
Building Improvements - Crown	222,409	(126,540)	95,869
Furniture and Equipment	340,537	(228,803)	111,734
Information and Communication Technology	127,951	(64,205)	63,746
Leased Assets	120,924	(23,499)	97,425
Library Resources	53,446	(43,346)	10,100
Balance at 31 December 2019	1,049,567	(547,723)	501,844

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	30,957	25,000	23,623
Accruals	4,251	4,251	3,350
Banking Staffing Overuse	1,800	-	4,127
Employee Entitlements - Salaries	176,984	176,984	150,641
Employee Entitlements - Leave Accrual	3,682	3,682	2,280
	<u>217,674</u>	<u>209,917</u>	<u>184,021</u>
Payables for Exchange Transactions	217,674	209,917	184,021
	<u>217,674</u>	<u>209,917</u>	<u>184,021</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	7,800	-	-
Other	1,331	-	963
	<u>9,131</u>	<u>-</u>	<u>963</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	65,535	65,535	90,625
Increase/ (decrease) to the Provision During the Year	23,549	18,000	(3,644)
Use of the Provision During the Year	(10,635)	(18,626)	(21,446)
Provision at the End of the Year	<u>78,449</u>	<u>64,909</u>	<u>65,535</u>
Cyclical Maintenance - Current	39,091	39,091	44,045
Cyclical Maintenance - Term	39,358	39,358	21,490
	<u>78,449</u>	<u>78,449</u>	<u>65,535</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	28,457	20,909	27,201
Later than One Year and no Later than Five Years	58,672	44,000	71,320
	87,129	64,909	98,522

17. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 15 Upgrade 5YA	<i>in progress</i>	(58,668)	-	-	-	(58,668)
5YA Admin & Library Blocks	<i>in progress</i>	-	250,000	(168,228)	-	81,772
Classroom Block	<i>in progress</i>	-	-	(6,092)	-	(6,092)
Totals		(58,668)	250,000	(174,320)	-	17,012

Represented by:

Funds Held on Behalf of the Ministry of Education	81,772
Funds Due from the Ministry of Education	64,760
	17,012

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 15 Upgrade 5YA	<i>in progress</i>	-	40,540	(24,333)	-	(58,668)
Infrastructure Upgrade	<i>completed</i>	(3,452)	5,490	(2,036)	-	-
Totals		(3,452)	46,030	(26,369)	-	(58,668)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,145	3,965
Full-time equivalent members	0.03	0.05
<i>Leadership Team</i>		
Remuneration	369,234	331,513
Full-time equivalent members	3	3
Total key management personnel remuneration	372,379	335,478
Total full-time equivalent personnel	3.03	3.05

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

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	140 - 150
Benefits and Other Emoluments	0-5	1 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	1.00	0.00
	1.00	0.00

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the

Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2019: \$nil)

22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	234,610	264,746	89,654
Receivables	180,989	180,227	156,008
Investments - Term Deposits	540,736	540,000	548,115
Total Financial assets measured at amortised cost	956,335	984,973	793,777

Financial liabilities measured at amortised cost

Payables	217,674	209,917	184,021
Finance Leases	87,129	64,909	98,521
Total Financial Liabilities Measured at Amortised Cost	304,803	274,826	282,542

24. Events After Balance Date

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



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Prebbleton School

Student Achievement Targets 2020

Analysis of Variance

Team 1-2

Strategic Goal: To raise the quality of Mathematics and levels of achievement throughout the school. Give priority to improving learning progress for all students.	Target Area: Mathematics	
Target: To ensure all students make sufficient progress appropriate to their needs and abilities in numeracy, by moving from their February 2020 numeracy level to at least mid. Stage 3 by December 2020.	Team: Team 1-2	Year level: Year 1&2
Target group: 13 Students Students 1-7 are Year 1 but 20+ weeks at school Students 8-13 are Year 2	Ethnicity: 1x 11 NZ European 1x	Gender: 6 Boys 7 Girls

Action Plan:

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Target group students will each set at least two goals for Numeracy on LINC-ED. Teachers will regularly discuss with students their progress towards meeting the goal.	Students, Teachers	Early Term 1, and regular review	'I Can' Assessment Profiles JAM
Teachers will regularly assess the target group students.	Teachers	Ongoing	I Can Assessment Profiles Anecdotal observations Team Champion
Teachers (coordinated by Team Leaders) will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in Mathematics, both school-wide and personal, to improve their teaching practice.	Teachers	Ongoing	School wide PD Staff meetings Academic articles
Teachers will complete a Teaching as Inquiry project in an aspect of Mathematics teaching and learning.	Teachers	Ongoing	Team Champion
Professional discussion on teaching of Mathematics (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time Team Champion
Interviews with target group students to determine student's views and attitudes towards Mathematics.	Teachers, Team Leaders	Mid. Term 1, End Term 2 and Beg. Term 4	
Review and refine school-wide Mathematics teaching techniques, resources and assessment methods.	Teachers	2020	Assessment resources Teaching resources Team and school wide PD
Explicit teaching and modelling of Mathematics in classes.	Teachers	Ongoing	
Use of collaborative teaching opportunities, ability grouping, peer support grouping, small group numeracy – variety and range to suit.	Teachers	Ongoing	
Explore use of digital technologies such as ipads to support the target group numeracy.	Teachers, DT leaders	Ongoing	I pads and other DT hardware, software and Apps
Extra support for target group with learning support teaching time.	SENCO	Ongoing as appropriate	Learning support teaching hours

Use of UC advisors, school resources, TKI and other support material.	Teachers, Team Leaders AP, external experts	Ongoing	School resources
Find opportunities to share students' numeracy with wider audience, eg. Parents, Seesaw etc.	Teachers, students	Ongoing	Seesaw, ipads, reading to small group, buddy or whole class

Results:

Initial and End Data:

Assessment data source/methodology:

February 2020 JAM data and anecdotal observation notes.

Name	February 2020 Numeracy Level	Mid Point Numeracy Level (July)	December 2020 Numeracy Level
1	Beg. Stage 2	End Stage 2	Mid Stage 3
2	Beg. Stage 1	Mid. Stage 2	End Stage 2
3	Beg. Stage 1	Beg. Stage 1	End Stage 1
4	Beg. Stage 2	End Stage 3	Beg Stage 4
5	Beg. Stage 2	End Stage 2	Beg Stage 3
6	Mid. Stage 1	Mid. Stage 2	Beg Stage 3
7	End Stage 1	Mid. Stage 2	Beg Stage 3
8	Mid. Stage 2	Mid. Stage 3	Beg Stage 4
9	Mid. Stage 2	Mid. Stage 3	End Stage 3
10	Mid. Stage 2	Mid. Stage 3	Beg Stage 4
11	Mid. Stage 2	End Stage 3	Beg Stage 4
12	Mid. Stage 2	Mid. Stage 3	End Stage 3
13	Mid. Stage 2	Mid. Stage 3	Beg Stage 4
	Below target expectation		
	1 sub-level below target expectation		
	At or above target expectation		

Analysis:

- 13 children were in the target group
- On intake the students ranged from 1-2 stages below the expected level for their time at school
- The students received 4 mathematics targeted group lessons each week for approximately 20-30 min
- Groups ranged in size between 3-4 students depending on need and current mathematics stage
- Target children worked with TA for extra sessions
- 1 student (most at risk) worked one on one, daily with teacher
- 1 student is working 2 numeracy stages below the expected level for their time at school
- 1 student is working 1 numeracy stage below the expected level for their time at school
- 3 students are working 1 sub-stage below the expected level for their time at school, e.g. beg. mid. end stage
- 8 children are working at or above their expected numeracy stage for their time at school
- 61.5% of target students are working AT or ABOVE the expected numeracy level

Points to consider:

- The impact of Covid 19 and the March-May NZ-wide Lockdown
- 1 student has been identified with high Literacy learning difficulties and like in Numeracy, progress has been slow but she is still making progress sufficient to her
- 4 of target group are still working towards meeting the target, but it needs to be noted that they have all made sufficient progress for them, especially with the disruption of Lockdown taken into consideration
- The 3 students working at sub-stage beg. Stage 3 would be predicted to meet the target in the space of another 4-8 weeks
- PD provided fantastic support for teachers working with all students, e.g. equipment use, buddy explanation (talking about the strategies)
- Students responded well to hands-on activities to consolidate their learning

Future Steps:

- Ensure that transfer data is detailed and complete for next year's teacher, indicating who has received additional support this year, especially for the Year 2 students moving to Team 3-4
- Student that is working at end Stage 1 (below expectation) to continue to receive targeted numeracy programme in 2021
- Teachers to continue professional development in maths in 2021

Team 3-4

Strategic Goal: To raise the quality of Mathematics and levels of achievement throughout the school. Give priority to improving learning progress for all students.	Target Area: Mathematics	
Target: Students will make progress using addition and subtraction number strategies, appropriate to their needs and abilities in order to meet their expected level of achievement.	Team: 3-4	Year level: 3
Target group: Year 3, mixed gender group	Ethnicity: 13 NZ European 1 x	Gender: 3 Boys 11 Girls

Action Plan

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Target group students will each have at least one related LINC-ED goal for maths. Teachers will regularly discuss with students their progress towards meeting the goals.	Students, Teachers	Early Term 1, and regular review	LINC-ED/HERO
Teachers will regularly assess the target group students.	Teachers	Ongoing	
Teachers (coordinated by Team Leaders) will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in maths, both school-wide and personal, to improve their teaching practice.	Teachers DP1 Liz Johnson	Ongoing	PLD for staff, UC Plus
Teachers will complete a Teaching as Inquiry in an aspect of maths teaching and learning.	Teachers	Ongoing	Prof Inquiry on LINC-ED
Professional discussion about teaching of maths (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards maths.	Teachers, Team Leaders	Mid Term 1 and T4	
Review and refine school-wide maths teaching techniques, resources and assessment methods.	Teachers	2020	Assessment resources Teaching resources
Explicit teaching and modelling of maths in classes.	Teachers	Ongoing	

Targeted teaching of basic facts to support use of addition and subtraction strategies to solve number problems.	Teachers	Ongoing	
Teach maths using real-life context to help children make connections	Teachers	Ongoing	
Use of modelling books to reinforce and support teaching	Teachers	Ongoing	Scrapbooks
Use of collaborative teaching opportunities, ability grouping, peer support grouping, small group maths support group, TA groups etc – variety and range to suit.	Teachers	Ongoing	
Teach strategies using a variety of vocabulary	Teachers	Ongoing	
Support introduction of new strategies by using a wide range of support materials	Teachers	Ongoing	Different forms of counters, beans, cubes
Explore use of digital technologies such as iPads to support the target group maths.	Teachers, DT leaders	Ongoing	Ipads and other DT hardware, software and Apps
Extra support for target group students with learning support teaching time.	SENCO	Ongoing as appropriate	Learning support teaching hours
Use of UC advisor, school resources, TKI and other support material.	Teachers, Team Leaders AP External experts	Ongoing	School resources
Find opportunities to share students' maths goals and progress with their parents.	Teachers, students	Ongoing	LINC-ED/HERO, teacher meetings, learning conferences etc

Results:

Initial Data:

Assessment data source/methodology:

Initial data has been collected using students' profile tracking sheets. This data was used in conjunction with current teacher assessments and anecdotal records.

Student	Addition/subtraction stage as at February 2020	Curriculum Level
1	Mid 3	1p
2	Mid 3	1p
3	Mid 3	1p
4	Mid 3	1p
5	End 3	1p
6	End 3	1p
7	End 3	1p
8	End 3	1p
9	End 3	1p
10	End 3	1p
11	End 3	1p
12	End 3	1p
13	End 3	1p
14	End 3	1p

Final Data:

Initial data has been collected using results from the GLOSS test and students' profile tracking sheets. This data was used in conjunction with current teacher assessments and anecdotal records.

Student	Addition/subtraction stage as at February 2020	Curriculum Level	Addition/subtraction stage as at December 2020	Curriculum Level
1	Mid 3	1p	Mid 4	1a
2	Mid 3	1p	Early 5	2b
3	Mid 3	1p	End 4	1a
4	Mid 3	1p	End 4	1a
5	End 3	1p	End 4	1a
6	End 3	1p	Early 5	2b
7	End 3	1p	End 4	1a
8	End 3	1p	Early 5	2b
9	End 3	1p	End 4	1a
10	End 3	1p	End 4	1a
11	End 3	1p	End 4	1a
12	End 3	1p	End 4	1a
13	End 3	1p	End 4	1a
14	End 3	1p	End 4	1a

Analysis:

100% of children have made progress that is appropriate to their needs and abilities when using addition and subtraction strategies. 22% (3 students) achieved progress of 2 sub levels.

Contributing factors that have led to such positive results are:

- Correct identification of the needs of the akonga and then effective grouping to meet these needs
- The use of Teacher Aide support to enhance and consolidate classroom teaching
- Daily instructional teaching in groups with the teacher

A more targeted approach was the use of the COSMIDIBRIC programme – run by a teacher aide, four times a week for 30 minutes per session. This allowed specific teaching to fill any gaps in the learner's knowledge that had been identified. Many of these gaps related to missing number knowledge. This proved important as it meant that children not only had the required number knowledge but they also had much quicker recall of facts etc. which led to them being able to access strategies more easily. They were able to focus on using the strategy rather than concentrating on working out the numbers.

The teachers also spent more time teaching the actual concept of number, e.g. what ten looks like, place value, two numbers that add to make ten. As for above, this provided the tamariki with the knowledge that they needed in order to be able to use the strategies effectively and efficiently.

As a team we looked at our resources and bought more materials that would facilitate and support learning. Most of our target learners struggle to grasp concepts when they are in the abstract, they make better gains when they are presented with concrete learning. The purchasing of equipment to support teaching meant that children were able to use materials to support their learning. This meant that they were not trying to retain numbers in their heads, which required most of their focus, therefore preventing them from concentrating on the strategy. Once they had learnt the strategy, and felt comfortable that they had mastered it, they then moved on to using the strategy to solve problems mentally.

Another strategic move was to keep group sizes to between 6-8. This number was low enough that it ensured the teacher was able to engage with each student and had opportunity for one on one time, however, it was also large enough to allow for buddy/pair sharing. Children often learn from the explanations of their peers and this was a focus during group time.

The teachers had a focus upon tamariki sharing their knowledge with others. This not only allowed for peer learning within the groups it also allowed the teacher to address any specific misconceptions or mistakes that the child was making leading to a greater understanding of the strategy. In addition it enabled the teacher assess that the children had fully grasped the concept and the strategy.

During Term 2 we introduced Maths Chat into our maths contracts or programme. This activity involves children being presented with a picture as a visual support. The children are then given real life number problems, related to the picture, that they are to solve. The children were able to choose which slides they completed (they had to choose three from 7-9 slides). The slides were differentiated to ensure they catered for all ability levels. This activity allowed the children to practise using the strategies they had been taught in a problem solving context, therefore reinforcing and consolidating previous learning. As the children had the ability to choose the slides they completed they chose the ones they would be successful in completing. We observed an increase in levels of confidence in this area over the year and this had the effect of increasing overall confidence in the area of numeracy as the children began to see themselves as successful mathematicians.

The use of digital technology within our teaching, such as through Studyladder which allowed us to set tasks that match the learners needs or digital maths games, proved hugely motivational to our target students. This meant that they were more willing and motivated to complete maths tasks thus they participated in more practice which had a positive impact upon their progress. Many of these activities also included tutorials to help teach the children and oral explanations if they had the wrong answer therefore allowing our akonga to see where they had gone wrong.

We also worked with parents to encourage support from home. Several parents asked for activities that could be completed at home in order to support the child's learning. In addition to providing the support we also taught the parents the strategies we use so that they could use these at home. This allowed for the consolidation of learning using the same strategies that the tamariki use at school rather than the parents using a different strategy which often leads to confusion for the child.

Future Steps:

- These target students will need close monitoring during 2021 to ensure they continue to make appropriate progress
- Continue using Teacher Aide support to reinforce learning
- Continue and extend the use of the COSMIDIBRIC programme
- Group children across the team who have specific and similar needs, rather than targeting them in studios
- Continue to ensure the optimum group size of 6-8 students
- Reassess what resources we need and purchase new resources to support group learning
- Maintain a number focus within specific group teaching in order to ensure fluent number knowledge therefore enabling students to concentrate more on strategy
- Arrange resources so they are easily available for students to use when solving problems independently
- Create a buddy system where children are given problems and they have to explain to a buddy how to solve. This not only allows for more practice for the target students it will also allow their buddy to develop leadership skills as they support them
- Continue the use of Maths Chat and consider other formats of how this could be presented
- Continue to use digital technology, especially the use of Studyladder
- Explore more apps that we can use to support the teaching of maths
- Continue maths PD as this gave us many ideas of new ways to teach struggling learners
- As a team, consider more ways we can include more real-life problem solving within our teaching
- Continue to work with parents to support learning at home – perhaps hold workshops to share strategies with a greater number

Team 5-6

<p>Strategic Goal: To raise the quality of Mathematics and levels of achievement throughout the school. Give priority to improving learning progress for all students.</p>	<p>Target Area: Mathematics</p>																			
<p>Target: To ensure all students make progress appropriate to their needs and abilities in Mathematics, in order to meet their expected level of achievement.</p>	<p>Team: Rakau</p>	<p>Year level: Year 6: 14 Year 5: 17</p>																		
<p>Target group:</p> <table border="1" data-bbox="129 678 595 1160"> <thead> <tr> <th></th> <th>Yr 5</th> <th>Yr 6</th> </tr> </thead> <tbody> <tr> <td>Rakau 1:</td> <td>4</td> <td>7</td> </tr> <tr> <td>Rakau 2:</td> <td>2</td> <td>2</td> </tr> <tr> <td>Rakau 3:</td> <td>7</td> <td>0</td> </tr> <tr> <td>Rakau 4:</td> <td>1</td> <td>2</td> </tr> <tr> <td>Rakau 5:</td> <td>3</td> <td>3</td> </tr> </tbody> </table>		Yr 5	Yr 6	Rakau 1:	4	7	Rakau 2:	2	2	Rakau 3:	7	0	Rakau 4:	1	2	Rakau 5:	3	3	<p>Ethnicity: Year 5 NZ European: 13 x: 1 Other: 3 Year 6 NZ European: 9 x: 1 Other: 4</p>	<p>Gender: Male: 14 Female: 17</p>
	Yr 5	Yr 6																		
Rakau 1:	4	7																		
Rakau 2:	2	2																		
Rakau 3:	7	0																		
Rakau 4:	1	2																		
Rakau 5:	3	3																		

Action Plan

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Target group students will each have at least one related LINC-ED goal for maths. Teachers will regularly discuss with students their progress towards meeting the goals.	Students, Teachers	Early Term 1, and regular review	LINC-ED/HERO
Teachers will regularly assess the target group students.	Teachers	Ongoing	
Teachers (coordinated by Team Leaders) will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in maths, both school-wide and personal, to improve their teaching practice.	Teachers DP1 Liz Johnson	Ongoing	PLD for staff, UC Plus

Teachers will complete a Teaching as Inquiry in an aspect of maths teaching and learning.	Teachers	Ongoing	Prf Inquiry on LINC-ED
Professional discussion on teaching of maths (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards maths.	Teachers, Team Leaders	Mid Term 1 and T4	
Review and refine school-wide maths teaching techniques, resources and assessment methods.	Teachers	2020	Assessment resources Teaching resources
Explicit teaching and modelling of maths in classes.	Teachers	Ongoing	
Use of collaborative teaching opportunities, ability grouping, peer support grouping, small group maths support group, TA groups etc – variety and range to suit.	Teachers	Ongoing	
Explore use of digital technologies such as ipads to support the target group maths.	Teachers, DT leaders	Ongoing	Ipads and other DT hardware, software and Apps
Extra support for target group students with learning support teaching time.	SENCO	Ongoing as appropriate	Learning support teaching hours
Use of UC advisor, school resources, TKI and other support material.	Teachers, Team Leaders, DP External experts	Ongoing	School resources
Find opportunities to share students' maths goals and progress with their parents.	Teachers, students	Ongoing	LINC-ED/HERO, teacher meetings, learning conferences etc

Results:

**Initial Data/Final Data:
Year 5**

Student:	IKAN – Timed /40	IKAN – untimed /40	Sequence	Fractions	Place Value	Basic Facts	eastTtle NKS &O T1	PAT Scale Score T1
1	2	11	<4	5	4	<4	<2B	30.9
	5	13	5	4	<4	4	2P	33.8
2	1	4	<4	<4	<4	<4	2A	35.2
	9	13	4	4	4	5	2A	29.4
3	2	10	5	<4	4	<4	2A	22.4
	7	8	5	<4	<4	<4	<2B	27.8
4	7	-					2A	26.2
	10	16	5	4	4	4	2B	33.8
5	3	16	5	4	4	4	2B	Left school
6	5	-					2B	30.9
	14	20	5	4	4	5	2A	39.2
7	7	13	6	<4	4	<4	2B	35.2
	12	15	5	<4	4	5	2B	29.4
8	8	13	5	5	<4	4	2B	37.9
	16	20	6	4	4	5	2A	49.2
9	10	18	5	4	4	6	2B	41.9
	16	20	5	4	4	6	3B	54.5
10	10	15	5	4	4	6	2B	37.9
	16	19	5	5	4	6	3B	46.1
11	10	14	5	5	4	5	2B	39.2

	18	18	5	5	4	6	2A	41.9
12	11	16	5	4	4	5	2B	33.8
	15	16	5	4	4	6	3B	36.6
13	-	17	6	5	4	4	2B	29.4
	16	16	5	4	4	5	2A	32.4
14	-	11	<4	5	4	4	2B	33.8
	13	12	5	4	4	5	2A	29.4
15	1	7	4	4	<4	<4	<2B	27.8
	7	12	5	4	<4	4	2B	30.9
16	8	13	4	5	<4	4	-	32.4
	15	18	5	5	<4	5	2B	37.9
17	-	15	5	4	4	4	-	30.9
	19	19	5	4	5	5	2A	43.3

Year 6

Student:	IKAN – Timed /40	IKAN – untimed /40	Sequence	Fractions	Place Value	Basic Facts	eastTtle NK NS &O T1	PAT Scale Score T1
1	9						2A	
2	9	16	5	<4	<4	4	2A	21.1
	11	20	6	5	4	4	3B	37.6
3	9	19	5	4	<4	6	2A	-4.4
	21	21	5	4	<4	6	3A	48.5
4	10	14	5	<4	4	<4	2A	31.7
	19	15	5	4	<4	6	2A	38.9
5	13	15	5	<4	<4	5	2A	40.1

	19	22	6	4	5	6	3B	42.6
6	14	19	6	5	<4	5	2A	37.6
	16	19	5	5	4	5	2P	37.6
7	14	19	5	4	5	6	2A	41.1
	17	22	5	5	4	6	2A	42.6
8	15	16	5	4	4	5	2A	40.1
	24	20	5	5	4	6	2A	46.2
9	15	17	7	4	4	5	2A	46.2
	23	27	6	4	5	7	3B	43.8
10	18	19	6	4	4	5	2A	31.7
	20	25	5	4	5	6	2P	40.1
11	10	15	5	4	4	5	2B	Left School
12	16	19	5	4	4	5	2B	43.8
	20	19	6	4	4	5	3P	48.5
13	14	14	5	4	4	5	2P	43.8
	17	18	6	4	<4	6	3B	46.2
14	12	15	5	5	<4	5	-	37.6
	16	19	5	4	4	5	2A	41.4

Final Data:

See above table - first row is beginning of the year and second is end of the year data

Analysis:

Year 5 Data

e-asTTle: Number knowledge and number sense and operations

75% improvement (62.5% by 2 or more sublevels)

12.5% stayed the same

12.5% decreased (by 1 sub level)

IKAN: Assessment of number knowledge

100% improvement in the timed assessment

86.6% improvement in the untimed
6.7% decreased in the untimed
6.7% stayed the same in the untimed

PAT Scale score: Assessment across all mathematical strands
81.25% improvement
18.75% decreased

The children who remained the same or decreased in an assessment were not the same children across all three sets of data. 18.75% of the children have made accelerated progress and are now working at their expected curriculum level. 43.75% of the children are working at the easTTle curriculum expectation. 37.5% of the children's PAT scale scores have increased between 6.3-12.6 points, the national average is an increase of 6.2 points.
All children have made progress appropriate to their needs and abilities in mathematics.

Year 6 Data

e-asTTle: Number knowledge and number sense and operations
58% improvement (62.5% by 2 or more sublevels)
25% stayed the same
17% decreased (by 1 sub level)

IKAN: Assessment of number knowledge
100% improvement in the timed assessment
83% improvement in the untimed
17% stayed the same in the untimed

PAT Scale score: Assessment across all mathematical strands
83.3% improvement
8.3% decreased
8.3% stayed the same

1 Student's progress is not reflected in their assessment data, this is possibly due to confidence and assessment anxiety. 33.3% of the children's PAT scale scores have increased between 6.3-12.6 points, the national average is an increase of 6.2 points.
1 student has made accelerated progress and is now working at their expected curriculum level.
All children have made progress appropriate to their needs and abilities in mathematics.

Intervention groups were run both upstairs and downstairs.

Upstairs was assisted by Liz Johnston from UC. The group was taken back to exploring patterns and base ten. We used a lot of different equipment and spent a significant amount of time ensuring that students experienced success and saw themselves as mathematicians. Once the students had a good understanding of base ten we moved onto collaboratively solving 'real world' problems using equipment and workshop strategies; this led on to the students solving 'real world' problems in learning partners, reflecting what their peers in the rest of the space were doing.

Downstairs target children were seen daily either by the teacher or teacher aide (who worked closely with the teacher to plan) over the year. Several of these students had low self-confidence when it came to maths, so this was a consistent area we worked on. TA time re-enforced place value, reading/writing/saying numbers, patterns, sequencing, problem solving and recall of basic facts. Students used a variety of materials, peer support and talking/showing about maths. Students were learning and solving the same problems (problem solving, strand and number) as the rest of the class (modified where needed) to ensure they felt included and the same as everyone else.

Future Steps:

- Continue to support children in their understanding of base ten and how this transfers into other maths.
- Continue learning and exploring concepts that Liz has shared with us and welcome new learning in 2021
- To track and monitor progress being made by all children
- Constantly evaluate and change the maths programme to suit the children

Team 7-8

Strategic Goal: To raise the quality of Mathematics and levels of achievement throughout the school. Give priority to improving learning progress for all students.	Target Area: Mathematics																						
Target: Students will make progress in Fractions appropriate to their needs and abilities in order to meet their expected level of achievement.	Team: Hub	Year level: Year 7&8																					
Target group: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">1*</td></tr> <tr><td style="text-align: center;">2*</td></tr> <tr><td style="text-align: center;">3</td></tr> <tr><td style="text-align: center;">4</td></tr> <tr><td style="text-align: center;">5</td></tr> <tr><td style="text-align: center;">6</td></tr> <tr><td style="text-align: center;">7</td></tr> <tr><td style="text-align: center;">8*</td></tr> <tr><td style="text-align: center;">9</td></tr> <tr><td style="text-align: center;">10</td></tr> <tr><td style="text-align: center;">11</td></tr> <tr><td style="text-align: center;">12*</td></tr> <tr><td style="text-align: center;">13</td></tr> <tr><td style="text-align: center;">14*</td></tr> <tr><td style="text-align: center;">15</td></tr> <tr><td style="text-align: center;">16</td></tr> <tr><td style="text-align: center;">17</td></tr> <tr><td style="text-align: center;">18</td></tr> <tr><td style="text-align: center;">19</td></tr> <tr><td style="text-align: center;">20</td></tr> <tr><td style="text-align: center;">21</td></tr> </table>	1*	2*	3	4	5	6	7	8*	9	10	11	12*	13	14*	15	16	17	18	19	20	21	Ethnicity: 17 NZ European 3 Maori 1 Other	Gender: 10 Male 11 Female
1*																							
2*																							
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4																							
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Action Plan

Steps to be taken to meet the target:	Who is responsible:	When:	Resource:
Target group students will each have at least one related LINC-ED goal for maths. Teachers will regularly discuss with students their progress towards meeting the goals.	Students, Teachers	Early Term 1, and regular review	LINC-ED/HERO
Teachers will regularly assess the target group students.	Teachers	Ongoing	
Teachers (coordinated by Team Leaders) will complete a Target mid-point review document, to review the progress being made.	Team Leaders Teachers	End of Term 2	Target mid-point review document
Teachers will undertake professional learning in maths, both school-wide and personal, to improve their teaching practice.	Teachers DP2 Liz Johnson	Ongoing	PLD for staff, UC Plus
Some Teachers will complete a Teaching as Inquiry in an aspect of maths teaching and learning.	Maths Team Champions/ALiM	Ongoing	Prof Inquiry on LINC-ED

Professional discussion on teaching of maths (to meet the needs of target students) will be a regular agenda item at Team meetings. Include sharing of teaching ideas.	Team Leader	Ongoing	Team meeting time
Interviews with target group students to determine student's views and attitudes towards maths.	Teachers, Team Leaders	Mid Term 1 and T4	
Review and refine school-wide maths teaching techniques, resources and assessment methods.	Teachers	2020	Assessment resources Teaching resources
Explicit teaching and modelling of maths in classes.	Teachers	Ongoing	
Use of collaborative teaching opportunities, ability grouping, peer support grouping, small group maths support group, TA groups etc – variety and range to suit.	Teachers	Ongoing	
Explore use of digital technologies such as iPads to support the target group maths.	Teachers, DT leaders	Ongoing	iPads and other DT hardware, software and Apps
Extra support for target group students with learning support teaching time.	SENCO	Ongoing as appropriate	Learning support teaching hours
Use of UC advisor, school resources, TKI and other support material.	Teachers, Team Leaders AP External experts	Ongoing	School resources
Find opportunities to share students' maths goals and progress with their parents.	Teachers, students	Ongoing	LINC-ED/HERO, teacher meetings, learning conferences etc

Results:

Initial Data:

Assessment data source/methodology:

All Hub students are tested termly using the IKAN (NZ Maths Number Knowledge Assessment). The following shows the spread of achievement across Numeracy Stages (1-8) in the Fractions strand of the test.

1	2	3	4	5	6	7	8
		4 5.48%	17 23.29%	31 42.47%	10 13.7%	6 8.22%	5 6.85%

Students achieving at Stage 3 or 4 have been identified as well below expected levels and placed in a target group for instruction and support to improve their Stage score in subsequent IKAN tests during 2020. Students with an asterisk are in the ALiM (Accelerated Learning in Mathematics) group.

KAN #1 – 4/2/2020

1*	4
2*	3
3	4
4	4
5	4
6	4
7	4
8*	3
9	4
10	4
11	4

12*	3
13	4
14*	3
15	4
16	4
17	4
18	4
19	4
20	4
21	4

Please note:

A maths PAT will also be completed in week 5 of term 1. This is enable teachers to have a more detailed understanding of students' ability within the fractions strand of Number Knowledge.

Final Data:

Student	IKAN #1 (Beg of Year) Fractions Strand Stage Score	IKAN #2 (Mid-Year) Fractions Strand Stage Score	IKAN #4 (End of Year) Fractions Strand Stage Score	IKAN +/-	PAT (Beg of Year) Maths Scale Score	PAT (End of Year) Maths Scale Score	PAT +/-
1*	4	5	5	+1	38.4	33.1	-5.3
2*	3	4	4	+1	41.5	41.5	nc
3	4	6	5	+1	51	57.7	+6.7
4	4	4	4	nc	53.2	57.7	+4.5
5	4	4	6	+2	50.8	53.1	+2.3
6	4	5	7	+3	49.7	58.5	+8.8
7	4	5	8	+4	58.5	70.8	+12.3
8*	3	5	4	+1	36.8	36.8	nc
9	4	5	5	+1	44	47.6	+3.6
10	6	5	5	-1	48.7	54.3	+5.6
11	4	6	6	+2	52	61.8	+9.8
12*	3	6			ab		
13	4	4	8	+4	48.5	59.6	+11.1
14*	3	5	5	+2	30.8	30.8	nc
15	4	5	4	nc	48.7	47.6	-1.1
16	4	5	5	+1	43.1	41.5	-1.6
17	4	5	8	+4	58.5	64.1	+5.6
18	4	5	5	+1	44.6	55.2	+10.6
19	4	5	6	+2	52	61.8	+9.8
20	4	5	5	+1	51	58.8	+7.8
21	4	4	6	+2	36.8	48.7	+11.9

Expected level of achievement

 Progress appropriate to needs and abilities

 Less than 0 progress/negative progress

Analysis:

There were 21 students in our target group at the beginning of the year but one student left the school at the end of the third term. Of the 20 remaining students, 3 were Stage 3, 16 were Stage 4 and one was Stage 6.

The goal was for students to make progress 'appropriate to their needs and abilities in order to meet their expected level of achievement'.

Teachers have focused on teaching fractions, decimals and percentages in maths this year, with regular maintenance within daily programmes and units that aimed to fill gaps and extend knowledge.

We used the Fractions strand of the IKAN test as our measure of progress as we felt that this was the best formal assessment to use to reflect a change in achievement over the year. Students who have achieved at stage 6-8 are working within the expected level of achievement (students should be at stage 8 by the end of Year 9). However, it is important to note that the IKAN is a timed test and many under-performing students do not cope well in test situations, particularly when there is a time limit.

Two students have made no change (or gone up and back down), 17 students have improved and one has gone back a level.

While +1 doesn't meet the level of achievement expectation, it is progress. For 3 of the students, making progress within fractions, decimals and percentages is positive as they struggle to retain new knowledge and use materials during class to help with their learning.

Interestingly, aside from one student who has achieved at the expected level with only +1, the 8 students who are now working at the level expected, all moved up at least 2 stages.

We also included the PAT scale scores from February and November. These are across all strands of the maths curriculum, not just fractions. It is great to see that 9/20 of the target students have made good progress in the scale score (more than +6) and 3 of these are students that didn't reach the expected outcome in Fractions, with another 5 having made progress (between +2.3 and +5.6).

We are pleased with the outcomes that the focus on Fractions has achieved. While the test results show that only 40% of students have made the expected level of achievement, the limitations that a timed text have on allowing students to show their knowledge have been outlined above. 85% of the target students have made progress appropriate to their needs and abilities, and we are very proud of them.

Future Steps:

Identifying needs via the data collected at the beginning of the year allows teachers to identify focus areas to target. In 2019, the Hub prioritised learning multiplication/division basic facts and this year the focus has been on 'fractions, decimals and percentages'. While progress has not been remarkable for the majority of the target students, selecting an area to focus on allows teachers to target gaps in students' learning.

Alongside the focus on Fractions, target students have benefited from teachers participating in PLD that reinforced the benefits of using materials to support learning. Going forward, Hub teachers will continue to focus on gaps within students' learning and will use concrete materials to support this.



PREBBLETON SCHOOL
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16/12/2020

KIWISPORT

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$6881.06 (excluding GST). The funding was spent on sports equipment, lessons and buses to various sporting events. The number of students participating in organised sport increased from 88% to 90% of the school roll.

A handwritten signature in black ink, appearing to read 'T Thornley', with a large, sweeping flourish underneath.

Tegan Thornley
Executive Officer

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PREBBLETON SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Prebbleton 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 3 to 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Michael Rondel
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand