

TITIRANGI PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1537
Principal:	Julie Lynch
School Address:	221 Atkinson Road, Titirangi, Auckland
School Postal Address:	221 Atkinson Road, Titirangi, Auckland
School Phone:	09 817 8346
School Email:	office@titirangi.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expire
Jamie Gleeson	Parent Rep	Elected	May-22
Joanne McGregor	Chairperson	Elected	May-22
Joel Rewa-Morgan	Parent Rep	Co-opted	May-22
Julie Lynch	Principal	Appointed	Current
Karla Brennan	Parent Rep	Elected	May-22
Melanie Bennett	Parent Rep	Elected	May-22
Rachelle Watson	Staff Rep	Elected	May-22
Zoe Hawkins	Parent Rep	Elected	Feb-20

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

TITIRANGI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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	Financial Statements
--	-----------------------------

1	Statement of Responsibility
-------------------	-----------------------------

2	Statement of Comprehensive Revenue and Expense
-------------------	--

3	Statement of Changes in Net Assets/Equity
-------------------	---

4	Statement of Financial Position
-------------------	---------------------------------

5	Statement of Cash Flows
-------------------	-------------------------

6 - 19	Notes to the Financial Statements
------------------------	-----------------------------------

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Titirangi Primary 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.

Karla Brennan.
Full Name of Board Chairperson


Signature of Board Chairperson

27/5/2021
Date:

Julie Lynch
Full Name of Principal


Signature of Principal

27/5/2021
Date:

Titirangi Primary 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	3,498,978	3,020,703	3,317,425
Locally Raised Funds	3	219,804	244,874	350,476
Interest income		1,680	5,000	6,048
International Students	4	-	5,500	5,435
		<u>3,720,462</u>	<u>3,276,077</u>	<u>3,679,384</u>
Expenses				
Locally Raised Funds	3	69,939	103,620	157,677
International Students	4	495	500	326
Learning Resources	5	2,414,062	2,234,624	2,417,810
Administration	6	185,902	198,469	214,817
Finance		2,222	1,600	1,476
Property	7	705,914	669,075	701,615
Depreciation	8	67,259	65,000	61,996
Loss on Disposal of Property, Plant and Equipment		1,705	-	13,924
		<u>3,447,498</u>	<u>3,272,888</u>	<u>3,569,641</u>
Net Surplus / (Deficit) for the year		272,964	3,189	109,743
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>272,964</u>	<u>3,189</u>	<u>109,743</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.

Titirangi Primary 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		613,077	613,075	503,334
Total comprehensive revenue and expense for the year		272,964	3,189	109,743
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,747	-	-
Equity at 31 December	24	895,788	616,264	613,077
Retained Earnings		895,788	616,264	613,077
Equity at 31 December		895,788	616,264	613,077

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.

Titirangi Primary School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	454,586	290,521	306,034
Accounts Receivable	10	306,081	155,060	155,060
GST Receivable		22,051	9,929	9,929
Prepayments		16,705	7,371	7,371
Funds due for Capital Works Projects	17	732	68,522	68,522
Inventories	11	3,466	2,505	2,505
		<hr/>	<hr/>	<hr/>
		803,621	533,908	549,421
Current Liabilities				
Accounts Payable	13	216,896	174,439	174,439
Revenue Received in Advance	14	-	8,048	8,048
Provision for Cyclical Maintenance	15	30,000	17,778	17,778
Finance Lease Liability - Current Portion	16	12,774	9,771	9,771
Funds held on behalf of Kiwi Park Cluster	18	41,530	-	-
		<hr/>	<hr/>	<hr/>
		301,200	210,036	210,036
Working Capital Surplus/(Deficit)		<hr/>	<hr/>	<hr/>
		502,421	323,872	339,385
Non-current Assets				
Property, Plant and Equipment	12	524,842	474,467	455,766
Work in Progress		32,398	-	-
		<hr/>	<hr/>	<hr/>
		557,240	474,467	455,766
Non-current Liabilities				
Provision for Cyclical Maintenance	15	142,993	169,868	169,868
Finance Lease Liability	16	20,878	12,207	12,207
		<hr/>	<hr/>	<hr/>
		163,871	182,075	182,075
Net Assets		<hr/>	<hr/>	<hr/>
		895,788	616,264	613,077
Equity	24	<hr/>	<hr/>	<hr/>
		895,788	616,264	613,077

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

Titirangi Primary School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		728,546	713,532	672,478
Locally Raised Funds		215,534	236,701	342,402
International Students		-	5,500	5,435
Goods and Services Tax (net)		(12,122)	(4,990)	(4,990)
Funds Administered on Behalf of Third Parties		41,530	-	-
Payments to Employees		(319,374)	(328,368)	(366,053)
Payments to Suppliers		(332,083)	(461,537)	(512,194)
Cyclical Maintenance Payments in the year		(13,500)	(63,997)	(32,230)
Interest Paid		(2,222)	(1,600)	(1,476)
Interest Received		1,680	5,000	6,048
Net cash from/(to) Operating Activities		307,989	100,241	109,420
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(146,108)	(102,891)	(51,115)
Net cash from/(to) Investing Activities		(146,108)	(102,891)	(51,115)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,747	-	-
Finance Lease Payments		(12,650)	(13,117)	(13,115)
Funds Held for Capital Works Projects		(10,425)	(97,065)	(97,065)
Net cash from/(to) Financing Activities		(13,328)	(110,182)	(110,180)
Net increase/(decrease) in cash and cash equivalents		148,553	(112,832)	(51,875)
Cash and cash equivalents at the beginning of the year	9	306,034	403,353	357,909
Cash and cash equivalents at the end of the year	9	454,586	290,521	306,034

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

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

Titirangi Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Titirangi Primary 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) 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	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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

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

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.

n) Revenue Received in Advance

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

o) Shared Funds

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	572,236	560,573	572,908
Teachers' Salaries Grants	2,205,182	1,968,722	2,127,988
Use of Land and Buildings Grants	530,136	446,743	516,959
Resource Teachers Learning and Behaviour Grants	39,571	28,295	34,955
Other MoE Grants	128,343	16,370	56,773
Other Government Grants	23,510	-	7,842
	3,498,978	3,020,703	3,317,425

Other MOE Grants total includes additional COVID-19 funding totalling \$10,553 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	89,475	101,000	141,490
Bequests & Grants	-	-	53,756
Activities	77,857	93,374	87,541
Trading	34,052	41,000	46,630
Fundraising	18,420	9,500	21,059
	219,804	244,874	350,476
Expenses			
Activities	55,354	93,720	84,070
Trading	5,824	4,500	11,033
Fundraising (Costs of Raising Funds)	8,761	5,400	9,921
Transport (Local)	-	-	52,653
	69,939	103,620	157,677
Surplus/ (Deficit) for the year Locally raised funds	149,865	141,254	192,799

4. International Student Revenue and Expenses

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	0	1	1
	2020	2020	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	-	5,500	5,435
Expenses			
Other Expenses	495	500	326
	495	500	326
Surplus/ (Deficit) for the year International Students	(495)	5,000	5,109

5. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	37,893	48,450	46,228
Equipment Repairs	-	500	813
Library Resources	1,542	1,500	828
Employee Benefits - Salaries	2,345,458	2,133,454	2,314,184
Staff Development	29,169	50,720	55,757
	2,414,062	2,234,624	2,417,810

6. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,290	6,450	6,450
Board of Trustees Fees	1,935	2,300	1,980
Board of Trustees Expenses	3,815	4,500	7,700
Communication	8,719	11,400	9,166
Consumables	19,209	28,250	27,326
Other	25,695	28,400	27,376
Employee Benefits - Salaries	98,376	95,000	112,963
Insurance	6,245	6,218	6,265
Service Providers, Contractors and Consultancy	15,618	15,951	15,591
	185,902	198,469	214,817

7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	24,200	16,500	14,717
Cyclical Maintenance Provision	(1,153)	20,000	(11,767)
Grounds	4,204	13,700	12,809
Heat, Light and Water	29,011	32,800	34,494
Rates	114	80	96
Repairs and Maintenance	33,662	58,500	55,979
Use of Land and Buildings	530,136	446,743	516,959
Security	4,515	4,500	3,818
Employee Benefits - Salaries	81,225	76,252	74,510
	705,914	669,075	701,615

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

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Building Improvements - Crown	9,704	9,378	9,704
Furniture and Equipment	21,276	20,563	16,868
Information and Communication Technology	23,619	22,825	18,785
Leased Assets	9,006	8,703	12,608
Library Resources	3,654	3,531	4,031
	67,259	65,000	61,996

9. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Cash on Hand	200	200	200
Bank Current Account	453,337	289,661	305,174
Bank Call Account	1,049	660	660
Cash and cash equivalents for Statement of Cash Flows	454,586	290,521	306,034

Of the \$454,586 Cash and Cash Equivalents, \$41,530 is held by the School on behalf of the Urgent Response Cluster.

10. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Receivables	-	3,778	3,778
Receivables from the Ministry of Education	115,000	-	-
Banking Staffing Underuse	35,113	-	-
Teacher Salaries Grant Receivable	155,968	151,282	151,282
	306,081	155,060	155,060
Receivables from Exchange Transactions	-	3,778	3,778
Receivables from Non-Exchange Transactions	306,081	151,282	151,282
	306,081	155,060	155,060

11. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Stationery	732	2,505	2,505
School Uniforms	2,734	-	-
	3,466	2,505	2,505

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	270,296	-	-		(9,704)	260,592
Furniture and Equipment	106,107	60,085	-		(21,276)	144,916
Information and Communication Technology	35,295	51,376	(135)		(23,619)	62,917
Leased Assets	15,849	23,996	-		(9,006)	30,839
Library Resources	28,220	2,582	(1,570)		(3,654)	25,578
Balance at 31 December 2020	455,767	138,039	(1,705)	-	(67,259)	524,842

The net carrying value of equipment held under a finance lease is \$30,839 (2019: \$15,848)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	388,165	(127,573)	260,592
Furniture and Equipment	324,768	(179,854)	144,916
Information and Communication Technology	203,387	(140,471)	62,917
Leased Assets	42,809	(11,972)	30,839
Library Resources	84,628	(59,050)	25,578
Balance at 31 December 2020	1,043,757	(518,920)	524,842

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	280,000				(9,704)	270,295
Furniture and Equipment	96,686	30,340	(4,051)		(16,868)	106,107
Information and Communication Technology	39,476	20,742	(6,138)		(18,785)	35,296
Leased Assets	12,289	16,167			(12,608)	15,848
Library Resources	35,955	31	(3,735)		(4,031)	28,220
Balance at 31 December 2019	464,406	67,280	(13,924)	-	(61,996)	455,766

The net carrying value of equipment held under a finance lease is \$15,848 (2019: \$12,289)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	388,165	(117,869)	270,295
Furniture and Equipment	283,049	(176,942)	106,107
Information and Communication Technology	187,077	(151,782)	35,295
Leased Assets	52,954	(37,105)	15,848
Library Resources	86,880	(58,660)	28,220
Balance at 31 December 2019	998,125	(542,358)	455,766

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	53,553	14,005	14,005
Accruals	4,170	6,450	6,450
Employee Entitlements - Salaries	155,968	153,984	153,984
Employee Entitlements - Leave Accrual	3,205	-	-
	<u>216,896</u>	<u>174,439</u>	<u>174,439</u>
Payables for Exchange Transactions	216,896	174,439	174,439
	<u>216,896</u>	<u>174,439</u>	<u>174,439</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	-	8,048	8,048
	<u>-</u>	<u>8,048</u>	<u>8,048</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	187,646	187,646	231,643
Increase/ (decrease) to the Provision During the Year	(1,153)	20,000	(11,767)
Use of the Provision During the Year	(13,500)	(20,000)	(32,230)
Provision at the End of the Year	<u>172,993</u>	<u>187,646</u>	<u>187,646</u>
Cyclical Maintenance - Current	30,000	17,778	17,778
Cyclical Maintenance - Term	142,993	169,868	169,868
	<u>172,993</u>	<u>187,646</u>	<u>187,646</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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	15,246	9,771	11,293
Later than One Year and no Later than Five Years	22,659	12,207	13,719
	<u>37,905</u>	<u>21,978</u>	<u>25,012</u>

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
		\$	\$	\$	\$	\$
Multi Project	<i>in progress</i>	(68,522)	499,043	(435,800)	-	(5,278)
LSC Project	<i>in progress</i>	-	74,250	(69,704)	-	4,546
Roof Membrane	<i>completed</i>	-	33,000	(33,000)	-	-
Playing Field	<i>completed</i>	-	118,520	(118,520)	-	-
Playground Upgrade	<i>completed</i>	-	76,045	(76,045)	-	-
Totals		(68,522)	800,858	(733,069)	-	(732)

Represented by:

Funds Due from the Ministry of Education	732
	<u>732</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Multi Project	<i>in progress</i>	-	-	(68,522)	-	(68,522)
Totals		-	-	(68,522)	-	(68,522)

18. Funds Held on Behalf of Cluster / Urgent Response Fund

Titirangi Primary School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2020 Actual	2020 Budget	2019 Actual
Funds Received from MoE	41,530		
Funds Held at Year End	<u>41,530</u>	-	-

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,935	1,980
Full-time equivalent members	0.06	0.11
<i>Leadership Team</i>		
Remuneration	291,127	346,630
Full-time equivalent members	2.5	3
Total key management personnel remuneration	293,062	348,610
Total full-time equivalent personnel	2.56	3.11

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130 - 140
Benefits and Other Emoluments	0-5	0 - 5
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	1.00
	1.00	1.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual \$0	2019 Actual \$
Total	\$0	-
Number of People	0	-

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

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

- (a) \$587,041 contract for Multi Project - Fire Escape to be completed in 2021, which will be fully funded by the Ministry of Education. \$499,043 has been received of which \$435,800 has been spent on the project to date; and
- (b) \$82,000 contract for the LSC Office Refurbishment to be completed in 2021. This project is fully funded by the Ministry. \$74,250 has been received from the Ministry. \$69,704 has been spent on the project to balance date.
- (c) \$70,000 contract to Refurbish the LSC Reception to be completed in 2021. The project is fully funded by the Board of which \$32,398 has been spent on the project to balance date. This project has been approved by the Ministry.

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

24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	454,586	290,521	306,034
Receivables	306,081	155,060	155,060
Total Financial assets measured at amortised cost	760,667	445,581	461,094

Financial liabilities measured at amortised cost

Payables	216,896	174,439	174,439
Finance Leases	33,652	21,978	21,978
Total Financial Liabilities Measured at Amortised Cost	250,548	196,417	196,417

26. Events After Balance Date

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

27. Comparatives

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

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Independent Auditor's Report

To the readers of Titirangi Primary School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Titirangi Primary School (the School). The Auditor-General has appointed me, Kumar Aravinda, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 28 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 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 for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, 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 Titirangi Primary School.

A handwritten signature in blue ink that reads 'Kumar Aravinda'.

Kumar Aravinda
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting

School Name:	Titirangi Primary School	School Number:	1537
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Strategic Aim	We develop teaching and learning expertise to meet the diverse needs of learners, Ako Tahi, so that every member of our learning community is enthused, engaged and passionate about learning. Reflection on the data/next steps: Continue to build consistency and quality of literacy practice through further development of in-school literacy leaders. Monitor and review progressions across core subjects to inform ākonga, whānau and kaiako of progress. Introduce and trial new school wide Reading progression. Ongoing whole school, syndicate and teacher-led inquiry into the needs of every priority learner. Continue to explore and develop opportunities to build learning-focused partnerships with parents, family and whanau . Continued to grow Maths leaders, with the support of PLD facilitator, to enable them to mentor effective Maths practice across the school.						
Annual Aim:	<div><input type="checkbox"/> Embed Maths problem solving as part of a balanced Maths programme to include accelerated learning and culturally responsive strategies</div> <div><input type="checkbox"/> Monitor and review progressions across core subjects to inform ākonga, whānau and kaiako of progress.</div>						
Target:	By the end of 2020 80% of boys will be achieving At/Above in writing By the end of 2020 90% of Year 4 students will be At/Above their expected level in mathematics. By the end of 2020 94% of Year 5 students will be At/Above their expected level in reading						
Baseline Data:	Overall, 84% of Year 1-6 learners at Titirangi School are achieving At/Above in Reading, 81% are At/Above in Writing and % 83 are At/Above in Mathematics. <i>Achievement By Year Level - Proportion of students ‘at’ or ‘above’ expectation at the end of 2019</i>						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	Reading	81%	87%	93%	87%	96%	99%
	Writing	92%	84%	72%	80%	85%	84%
	Maths	88%	88%	86%	92%	91%	89%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reading: By the end of 2020 94% of Year 5 students will be At/Above their expected level in reading</p> <p>Observe literacy practice in classrooms - needs based and new staff inducted</p>	<p>Reading: 88% of Year 5 students were At/Above by the end of 2020.</p>	<p>Assessments for reading were changed for 2020 from e-AsTTle to Probe in Y5/6. The team felt that e-AsTTle was unreliable and overinflated so the Probe would provide an accurate picture of the student's reading age. We were not surprised to see the change in the data. The data</p>	<p>A literacy curriculum team has been established lead by the Literacy Leader to include a teacher at every year level. The teams will monitor, trial and develop actions and interventions linked to the strategic plan. There will be a collaborative inquiry in each team.</p>

Tātaritanga raraunga

<p>Continue to build consistency and quality of literacy practice through support and development by our Literacy Leader</p> <p>Māori and Pacific achievement closely monitored.</p>	<p>Māori and Pacific achievement data demonstrated +4% / +33% over national data respectively</p>	<p>now reflects more closely what the actual achievement is.</p> <p>Covid 19 and the impact of lockdown has disrupted the teaching and learning. This has no doubt had an impact especially those children who are at risk. However, there were systems quickly put into place to support the distance learning of children including one on one support. Hence why the result of 88% should be celebrated despite not reaching the very ambitious target of 94%.</p>	<p>Reading Progressions will be used consistently across the school to ensure there is a clear learning journey for teachers and students.</p> <p>Continue to track our priority learners to ensure support is targeted where it's needed.</p> <p>The learning support coordinator will continue to form relationships with learners, teachers and whanau to support and strengthen learning outcomes of priority learners.</p>
<p>Writing: By the end of 2020 80% of boys will be achieving At/Above in writing</p> <p>Literacy Leader engaged in a focused inquiry based on boys achievement in literacy and how this could be improved.</p> <p>Observe literacy practice in classrooms - needs based and new staff inducted. Student voice gathered.</p> <p>Regular team meetings to discuss actions and interventions to support priority learners. This was then discussed at Team Leader level.</p> <p>Year 1 teacher investigated the structured language approach to learn to read and write with a small group of boys with success.</p>	<p>Writing: 75% of boys were At/Above</p> <p>Targeted observations and support were carried out especially for new teaching staff.</p>	<p>We have attempted to address the disparity between boys and girls by the literacy leader providing mentoring for teachers which focused around moderation and the writing process.</p> <p>There is a difference in the proportion of those judged to be 'above' standard This gender gap of 8% (2019 16%) 'above' is closing but continues to show a disparity.</p> <p>The Learning Support Coordinator has worked with groups of children, mainly boys, to support them with assistive technology using Google Read and Write particularly in Year 3-6.</p> <p>We have reviewed the assessment of writing using digital technologies so that this is also a valid media to assess learners especially those with dyslexia.</p> <p>The tracking of priority learners has been ongoing and</p>	<p>A literacy curriculum team has been established lead by the Literacy Leader to include a teacher at every year level. The teams will monitor, trial and develop actions and interventions linked to the strategic plan. There will be a collaborative inquiry in each team.</p> <p>There are new teachers to the school in 2021 who will be supported through induction and by the Literacy Leader.</p> <p>There is professional learning planned for one teacher to participate in the Teacher Opportunity Programme with the Resource Teacher of Literacy.</p> <p>We will continue to use the writing process across the school with the Literacy Leader working alongside teachers who need support.</p> <p>Continue to track priority learners and interventions put in place with a particular focus</p>

Tātaritanga raraunga

<p>Data analysed to identify target individuals and groups.</p> <p>Māori and Pacific achievement monitored.</p>		<p>discussed at team and leadership levels.</p> <p>Covid 19 and the impact of lockdown has disrupted the teaching and learning. This has no doubt had an impact especially those children who are at risk. Whilst there were many writing opportunities in distance learning it is not the same as face to face explicit teaching and conferencing of writing.</p>	<p>on Māori and Pacific learners; at team leader and SLT meetings. Focus of discussion will review and reflect on effective practice twice a term. Allocate times in their team meetings to discuss PLs and interventions.</p>
<p>Mathematics: By the end of 2020 90% of Year 4 students will be At/Above their expected level in mathematics.</p> <p>Modeling and co-teaching alongside external facilitator and in-school maths leader</p> <p>Staff Meetings to support PL around problem-solving</p> <p>Targeted, contextualized planning support</p> <p>Teachers requiring support/observations identified and rostered to work with Maths Facilitator</p> <p>Review and trial of the maths progressions by in-school Maths Leader and more emphasis on Strand Maths</p>	<p>Mathematics: 87% of all Year 4 students were At or Above Expectations. Although the target was not quite reached, achievement data saw a +1% increase on previous year data.</p>	<p>The Year 4 learners, even though the target was not achieved, it is still an excellent result with all things considered.</p> <p>The teaching of maths strategies by distance learning where materials and scaffolding are needed, was more difficult to convey during lockdown.</p> <p>Mathematics shows slightly larger drops of 7-9% in other year groups which could be as a result of the increased focus on strand achievement alongside number impacting overall outcomes.</p> <p>The Maths Leader has mentored teachers across the school, especially a new staff members in Y3/4 who was new to problem solving maths. Whānau information evening was well attended by parents and children to support home-school partnerships and understanding of maths strategies/problem solving.</p>	<p>A maths curriculum team has been established lead by the Maths Leader to include a teacher at every year level. The teams will monitor, trial and develop actions and interventions linked to the strategic plan. There will be a collaborative inquiry in each team.</p> <p>Continuing to build Maths Leadership with this team approach to further support teachers with their programmes and build leadership capacity.</p> <p>Modeling and co-teaching alongside external facilitator and in-school leader so teachers will refine their own practice and have differentiated support</p> <p>Maths information evening to be held for parents so that parents understand current teaching and learning approaches and so that home and school can work together in partnership.</p>
<p>Planning for next year:</p>			

Areas of Consideration:

- Lower achievement in Year 1 Reading and Writing - possibly due to COVID 19 starts mid-Lockdown and therefore the usual intense teacher instruction lacking face to face - also relates to those children who after only 7 weeks at school were just emerging with reading and writing skills.
- Writing across year levels small drops of 2% or slight improvements with exception of Year 2 with 7% drop which could be related to emerging and at-risk writers who would not have had the focussed small group writing tuition needed.
- Mathematics shows slightly larger drops of 7-9% which could be as a result of the increased focus on strand achievement alongside number impacting overall outcomes. Also teaching maths strategies by distance learning where materials and scaffolding are needed, was more difficult to convey during the lockdown.
- The Year 5/6 team have implemented a different system of reading assessments this year after an inquiry that took place in 2019. We believe this has led to a more accurate and realistic assessment of reading. Previously, one of the assessment tools tended to overinflate reading ages.
- While girls and boys achieve similar overall percentages in Mathematics, there is still a notable higher percentage of boys achieving above expectation than the girls.

Next Steps:

- The class placement of our Year 1's has been carefully considered. There have been conversations with parents to reassure that the transition into Year 2 will be supported. There has been a group of children placed with one teacher so they are able to cater to their needs and to monitor their progress and we can add resource e.g. Teacher Aide if necessary
- Continue to build consistency and quality of literacy and mathematics practice through further development with in-school leaders
- Next year rather than teacher-led inquiry we have developed 4 curriculum teams - literacy, numeracy, local curriculum and wellbeing with a representative for each year level. The teams will monitor, trial and develop actions and interventions linked to the strategic plan. This will be a collaborative inquiry in each team.
- Continue to strengthen the networking of Learning Support Co-ordinators and SENCOs across the schools within the Kāhui Ako
- Continue to offer parent information evenings and learning-related updates in the newsletter to build partnerships with parents & whānau
- Release in-school leaders to work alongside teachers in literacy and mathematics including leading rigorous moderation
- Outside facilitators with Mighty Programme and Digital Fluency to support teachers and learners through a coaching model

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$6383.63 (excluding GST). The funding was spent on KiwiSport Activators . The number of students participating in organised sport continues to be 100% of the school roll.