

PAPAROA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1077

Principal: Simon Schuster

School Address: 14 Franklin Road

School Postal Address: PO Box 15, PAPAROA, 0543

School Phone: 09 431 7379

School Email: admin@paparoa.school.nz

Members of the Board of Trustees

| Name | Position | How Position Gained | Occupation | Term Expires/ Expired |
|----------------|-------------|---------------------------|-------------------|-----------------------------|
| Lawrie Stevens | Chairperson | Elected | Caretaker | Jun 2022 |
| Simon Schuster | Principal | ex Officio | | |
| Julie Holcroft | Parent Rep | Elected | | Jun 2019 |
| Hayley Hutton | Parent Rep | Elected | Registered Nurse | Jun 2022 |
| Janine Bird | Parent Rep | Elected | Builders Labourer | Jun 2022 |
| Juliet Clark | Parent Rep | Co-opted | Accounts | Jun 2022 |
| Beth de Groot | Parent Rep | Co-opted | Dairy Farmer | Jun 2022 |
| Julie Harper | Staff Rep | Elected | Teacher | Jun 2022 |

Accountant / Service Provider: Education Services Ltd

PAPAROA SCHOOL

Annual Report - For the year ended 31 December 2019

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Paparoa School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Juliet Clark

Full Name of Board Chairperson

Simon Schuster

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

27.5.2020

Date:

27.5.2020

Date:

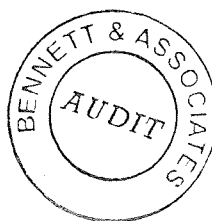
Paparoa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

| | | 2019 | 2019 | 2018 |
|---|-------|----------------------|------------------------|------------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| Revenue | | | | |
| Government Grants | 2 | 501,918 | 532,455 | 605,551 |
| Locally Raised Funds | 3 | 70,083 | 42,340 | 29,387 |
| Interest income | | 2,051 | 2,000 | 2,736 |
| Gain on Sale of Property, Plant and Equipment | | 161 | - | - |
| Other Revenue | | 834 | - | - |
| | | <u>575,047</u> | <u>576,795</u> | <u>637,674</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 42,059 | 28,718 | 17,539 |
| Learning Resources | 4 | 323,204 | 362,839 | 455,122 |
| Administration | 5 | 44,591 | 45,529 | 82,291 |
| Finance | | 1,017 | 210 | 1,031 |
| Property | 6 | 111,419 | 127,914 | 122,944 |
| Depreciation | 7 | 23,371 | 22,201 | 21,283 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 646 |
| | | <u>545,661</u> | <u>587,411</u> | <u>700,856</u> |
| Net Surplus / (Deficit) for the year | | <u>29,386</u> | <u>(10,616)</u> | <u>(63,182)</u> |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u><u>29,386</u></u> | <u><u>(10,616)</u></u> | <u><u>(63,182)</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.



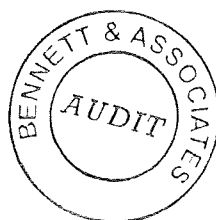
Paparoa School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

| | Notes | Actual 2019 \$ | Budget (Unaudited) 2019 \$ | Actual 2018 \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | | <u>186,598</u> | <u>195,542</u> | <u>249,780</u> |
| Total comprehensive revenue and expense for the year | | 29,386 | (10,616) | (63,182) |
| Capital Contributions from the Ministry of Education | | | | |
| Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9 | | - | - | - |
| Equity at 31 December | 23 | <u>215,984</u> | <u>184,926</u> | <u>186,598</u> |
| Retained Earnings | | 215,984 | 184,926 | 186,598 |
| Equity at 31 December | | <u>215,984</u> | <u>184,926</u> | <u>186,598</u> |

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Paparoa School Statement of Financial Position

As at 31 December 2019

| | Notes | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 100,081 | 80,471 | 291,058 |
| Accounts Receivable | 9 | 29,375 | 30,541 | 25,759 |
| GST Receivable | | 787 | - | - |
| Prepayments | | 1,541 | 1,367 | 1,717 |
| Inventories | 10 | 362 | 263 | 165 |
| Investments | 11 | - | 60,000 | - |
| Funds owed for Capital Works Projects | 17 | 32,400 | - | - |
| | | <u>164,546</u> | <u>172,642</u> | <u>318,699</u> |
| Current Liabilities | | | | |
| GST Payable | | - | 3,232 | 23,347 |
| Accounts Payable | 13 | 25,368 | 55,123 | 40,089 |
| Revenue Received in Advance | 14 | 1,157 | - | - |
| Provision for Cyclical Maintenance | 15 | 2,333 | 37,701 | 29,922 |
| Finance Lease Liability - Current Portion | 16 | 4,329 | 3,258 | 4,146 |
| Funds held for Capital Works Projects | 17 | - | - | 149,670 |
| | | <u>33,187</u> | <u>99,314</u> | <u>247,174</u> |
| Working Capital Surplus/(Deficit) | | <u>131,359</u> | <u>73,328</u> | <u>71,525</u> |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 140,339 | 119,478 | 145,387 |
| | | <u>140,339</u> | <u>119,478</u> | <u>145,387</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 15 | 45,641 | - | 19,667 |
| Finance Lease Liability | 16 | 10,073 | 7,880 | 10,647 |
| | | <u>55,714</u> | <u>7,880</u> | <u>30,314</u> |
| Net Assets | | <u>215,984</u> | <u>184,926</u> | <u>186,598</u> |
| Equity | | <u>215,984</u> | <u>184,926</u> | <u>186,598</u> |

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



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

| | | 2019 | 2019 | 2018 |
|---|------|------------------|-----------------|----------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 152,712 | 140,761 | 176,455 |
| Locally Raised Funds | | 82,988 | 27,240 | 17,337 |
| Goods and Services Tax (net) | | (24,134) | - | 20,115 |
| Payments to Employees | | (80,668) | (72,790) | (138,898) |
| Payments to Suppliers | | (114,660) | (134,427) | (113,191) |
| Cyclical Maintenance Payments in the year | | (1,128) | - | (2,358) |
| Interest Paid | | (1,017) | (210) | (1,031) |
| Interest Received | | 2,051 | 2,000 | 3,622 |
| Net cash from Operating Activities | | 16,144 | (37,426) | (37,949) |
| Cash flows from Investing Activities | | | | |
| Purchase of PPE (and Intangibles) | | (14,168) | (11,236) | (26,056) |
| Proceeds from Sale of Investments | | - | - | 60,000 |
| Net cash from Investing Activities | | (14,168) | (11,236) | 33,944 |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (4,218) | (6,146) | (3,403) |
| Funds Held for Capital Works Projects | | (188,735) | - | 163,187 |
| Net cash from Financing Activities | | (192,953) | (6,146) | 159,784 |
| Net increase/(decrease) in cash and cash equivalents | | (190,977) | (54,808) | 155,779 |
| Cash and cash equivalents at the beginning of the year | 8 | 291,058 | 135,279 | 135,279 |
| Cash and cash equivalents at the end of the year | 8 | 100,081 | 80,471 | 291,058 |

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

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



Paparoa School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Paparoa School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

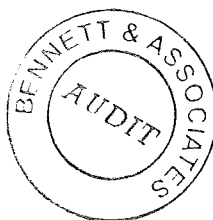
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Cyclical Maintenance Provision

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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



j) Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|---|------------|
| Buildings | 40 years |
| Furniture and Equipment | 5-18 years |
| Information and Communication | 4 years |
| Library Resources | 8 years |
| Leased assets are depreciated over the life of the lease. | |



l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

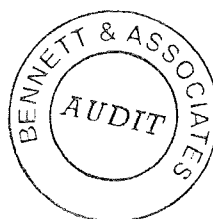
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) Goods and Services Tax (GST)

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

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

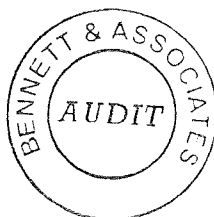
Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

| | 2019 | 2019 | 2018 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Operational Grants | 120,875 | 106,158 | 98,432 |
| Teachers' Salaries Grants | 258,922 | 319,075 | 322,683 |
| Use of Land and Buildings Grants | 76,494 | 82,173 | 80,136 |
| Resource Teachers Learning and Behaviour Grants | - | 3,353 | 6,165 |
| Other MoE Grants | 34,246 | 12,696 | 54,360 |
| Transport grants | 11,381 | 9,000 | 11,265 |
| Other Government Grants | - | - | 32,510 |
| | <u>501,918</u> | <u>532,455</u> | <u>605,551</u> |

3. Locally Raised Funds

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

| | 2019 | 2019 | 2018 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Revenue | | | |
| Donations | 23,659 | 13,000 | 13,053 |
| Activities | 22,656 | 19,760 | 5,251 |
| Trading | 1,517 | 1,000 | 1,446 |
| Fundraising | 10,781 | - | 1,222 |
| Other Revenue | 11,470 | 8,580 | 8,415 |
| | <u>70,083</u> | <u>42,340</u> | <u>29,387</u> |
| Expenses | | | |
| Activities | 29,506 | 24,138 | 10,023 |
| Trading | 1,903 | 1,000 | 973 |
| Fundraising (Costs of Raising Funds) | 3,933 | - | - |
| Other Locally Raised Funds Expenditure | 6,717 | 3,580 | 6,543 |
| | <u>42,059</u> | <u>28,718</u> | <u>17,539</u> |
| <i>Surplus for the year Locally raised funds</i> | <u>28,024</u> | <u>13,622</u> | <u>11,848</u> |

4. Learning Resources

| | 2019 | 2019 | 2018 |
|------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Curricular | 17,465 | 9,650 | 12,325 |
| Library Resources | 519 | 450 | 242 |
| Employee Benefits - Salaries | 297,904 | 343,239 | 434,008 |
| Staff Development | 756 | 3,500 | 2,004 |
| R&m & Purchases <\$1,000 | 6,560 | 6,000 | 6,543 |
| | <u>323,204</u> | <u>362,839</u> | <u>455,122</u> |



5. Administration

| | 2019 | 2019 | 2018 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fee | 3,680 | 3,280 | 3,180 |
| Board of Trustees Fees | 3,685 | 4,050 | 3,280 |
| Board of Trustees Expenses | 1,108 | 2,150 | 41,188 |
| Communication | 1,500 | 1,460 | 1,439 |
| Consumables | 3,878 | 3,163 | 3,306 |
| Other | 3,733 | 6,170 | 4,275 |
| Employee Benefits - Salaries | 21,276 | 20,000 | 19,956 |
| Insurance | 475 | - | 411 |
| Service Providers, Contractors and Consultancy | 5,256 | 5,256 | 5,256 |
| | <u>44,591</u> | <u>45,529</u> | <u>82,291</u> |

6. Property

| | 2019 | 2019 | 2018 |
|-------------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 3,970 | 2,130 | 3,331 |
| Cyclical Maintenance Expense | (487) | 5,935 | 8,656 |
| Grounds | 7,348 | 8,000 | 11,061 |
| Heat, Light and Water | 4,973 | 6,500 | 7,027 |
| Repairs and Maintenance | 1,781 | 5,000 | 3,492 |
| Use of Land and Buildings | 76,494 | 82,173 | 80,136 |
| Employee Benefits - Salaries | 17,340 | 18,176 | 9,241 |
| | <u>111,419</u> | <u>127,914</u> | <u>122,944</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

| | 2019 | 2019 | 2018 |
|--|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Buildings | 1,770 | 1,845 | 1,769 |
| Building Improvements | 153 | 59 | 57 |
| Furniture and Equipment | 8,716 | 9,982 | 9,568 |
| Information and Communication Technology | 8,553 | 6,535 | 6,265 |
| Leased Assets | 4,131 | 3,729 | 3,575 |
| Library Resources | 48 | 51 | 49 |
| | <u>23,371</u> | <u>22,201</u> | <u>21,283</u> |

8. Cash and Cash Equivalents

| | 2019 | 2019 | 2018 |
|--|----------------|---------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cash on Hand | 100 | - | 100 |
| Bank Current Account | 90,089 | 80,457 | 290,958 |
| Bank Call Account | 9,892 | 14 | - |
| Cash equivalents for Cash Flow Statement | <u>100,081</u> | <u>80,471</u> | <u>291,058</u> |

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



9. Accounts Receivable

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 12,720 | 11,533 | 12,253 |
| Banking Staffing Underuse | 3,928 | 107 | - |
| Interest Receivable | - | 886 | - |
| Teacher Salaries Grant Receivable | 12,727 | 18,015 | 13,506 |
| | <u>29,375</u> | <u>30,541</u> | <u>25,759</u> |
| Receivables from Exchange Transactions | 12,720 | 12,419 | 12,253 |
| Receivables from Non-Exchange Transactions | 16,655 | 18,122 | 13,506 |
| | <u>29,375</u> | <u>30,541</u> | <u>25,759</u> |

10. Inventories

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|------------------|----------------------|-------------------------------------|----------------------|
| Stationery Sales | 362 | 263 | 165 |
| | <u>362</u> | <u>263</u> | <u>165</u> |

11. Investments

The School's investment activities are classified as follows:

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | - | 60,000 | - |
| Total Investments | <u>-</u> | <u>60,000</u> | <u>-</u> |



12. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|------------------------------------|--------------------------|---------------|-----------|------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2019 | | | | | | |
| Land | 28,000 | - | - | - | - | 28,000 |
| Buildings | 45,678 | - | - | - | (1,770) | 43,908 |
| Building Improvements | 1,123 | 6,887 | - | - | (153) | 7,857 |
| Furniture and Equipment | 39,090 | 4,541 | - | - | (8,716) | 34,915 |
| Information and Communication Tech | 19,628 | 2,740 | - | - | (8,553) | 13,815 |
| Leased Assets | 11,711 | 4,155 | - | - | (4,131) | 11,735 |
| Library Resources | 157 | - | - | - | (48) | 109 |
| Balance at 31 December 2019 | 145,387 | 18,323 | - | - | (23,371) | 140,339 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|------------------------------------|----------------------|-----------------------------|-------------------|
| | \$ | \$ | \$ |
| 2019 | | | |
| Land | 28,000 | - | 28,000 |
| Buildings | 70,776 | (26,868) | 43,908 |
| Building Improvements | 9,153 | (1,296) | 7,857 |
| Furniture and Equipment | 154,978 | (120,063) | 34,915 |
| Information and Communication | 45,717 | (31,902) | 13,815 |
| Leased Assets | 16,835 | (5,100) | 11,735 |
| Library Resources | 37,720 | (37,611) | 109 |
| Balance at 31 December 2019 | 363,179 | (222,840) | 140,339 |

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|---------------|--------------|------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2018 | | | | | | |
| Land | 28,000 | - | - | - | - | 28,000 |
| Buildings | 47,447 | - | - | - | (1,769) | 45,678 |
| Building Improvements | 1,180 | - | - | - | (57) | 1,123 |
| Furniture and Equipment | 36,560 | 12,744 | (646) | - | (9,568) | 39,090 |
| Information and Communication Technology | 12,581 | 13,312 | - | - | (6,265) | 19,628 |
| Leased Assets | 2,605 | 12,681 | - | - | (3,575) | 11,711 |
| Library Resources | 207 | - | - | - | (49) | 157 |
| Balance at 31 December 2018 | 128,580 | 38,737 | (646) | - | (21,283) | 145,387 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|------------------------------------|----------------------|-----------------------------|-------------------|
| | \$ | \$ | \$ |
| 2018 | | | |
| Land | 28,000 | - | 28,000 |
| Buildings | 70,776 | (25,098) | 45,678 |
| Building Improvements | 2,266 | (1,143) | 1,123 |
| Furniture and Equipment | 150,437 | (111,347) | 39,090 |
| Information and Communication | 42,977 | (23,349) | 19,628 |
| Leased Assets | 17,591 | (5,880) | 11,711 |
| Library Resources | 37,719 | (37,562) | 157 |
| Balance at 31 December 2018 | 349,766 | (204,379) | 145,387 |



13. Accounts Payable

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Operating Creditors | 8,422 | 2,796 | 22,571 |
| Accruals | 3,280 | 2,970 | 3,180 |
| Banking Staffing Overuse | - | 30,794 | - |
| Employee Entitlements - Salaries | 12,727 | 18,015 | 13,506 |
| Employee Entitlements - Leave Accrual | 939 | 548 | 832 |
| | <u>25,368</u> | <u>55,123</u> | <u>40,089</u> |

| | | | |
|---|---------------|---------------|---------------|
| Payables for Exchange Transactions | 25,368 | 55,123 | 40,089 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>25,368</u> | <u>55,123</u> | <u>40,089</u> |

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|-----------------------------|----------------------|-------------------------------------|----------------------|
| Revenue Received In Advance | 1,157 | - | - |
| | <u>1,157</u> | <u>-</u> | <u>-</u> |

15. Provision for Cyclical Maintenance

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 49,589 | 31,766 | 43,291 |
| Increase/(decrease) to the Provision During the Year | (487) | 5,935 | 8,656 |
| Use of the Provision During the Year | (1,128) | - | (2,358) |
| Provision at the End of the Year | <u>47,974</u> | <u>37,701</u> | <u>49,589</u> |
| Cyclical Maintenance - Current | 2,333 | 37,701 | 29,922 |
| Cyclical Maintenance - Term | 45,641 | - | 19,667 |
| | <u>47,974</u> | <u>37,701</u> | <u>49,589</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:

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 4,955 | 3,258 | 4,996 |
| Later than One Year and no Later than Five Years | 10,661 | 7,880 | 11,861 |
| | <u>15,616</u> | <u>11,138</u> | <u>16,857</u> |



17. Funds Owed (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:

| | 2019 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|------------------------|--------------------|---------------------------|----------------------------|----------------|---|---------------------------|
| Carpentry Project | <i>in progress</i> | (153,173) | - | 172,824 | - | 19,651 |
| Drainage/Court Project | <i>in progress</i> | 3,503 | 125,550 | 134,796 | - | 12,749 |
| Totals | | (149,670) | 125,550 | 307,620 | - | 32,400 |

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

32,400

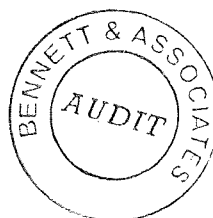
32,400

| | 2018 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contribution/ (Write-off to R&M) | Closing Balances \$ |
|--------------------------------|--------------------|---------------------------|----------------------------|----------------|---|---------------------------|
| Carpentry Project | <i>in progress</i> | - | 195,005 | 41,832 | - | (153,173) |
| Roof Replacement Blocks 4,5,11 | <i>completed</i> | - | 31,737 | 31,737 | - | - |
| Drainage/Court Project | <i>in progress</i> | - | - | 3,503 | - | 3,503 |
| Totals | | - | 226,742 | 77,072 | - | (149,670) |

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

| | 2019 Actual \$ | 2018 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 3,685 | 3,280 |
| Full-time equivalent members | 0.18 | 0.21 |
| <i>Leadership Team</i> | | |
| Remuneration | 102,166 | 154,238 |
| Full-time equivalent members | 1.00 | 1.00 |
| Total key management personnel remuneration | 105,851 | 157,518 |
| Total full-time equivalent personnel | 1.18 | 1.21 |

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

Principal

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

| | 2019 Actual \$000 | 2018 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Principal A | | |
| Salary and Other Payments | 100 - 110 | 40 - 50 |
| Benefits and Other Emoluments | - | 0 - 1 |
| Termination Benefits | - | - |
| Principal B | | |
| Salary and Other Payments | - | 50 - 60 |
| Benefits and Other Emoluments | - | 1 - 2 |
| Termination Benefits | - | - |
| Principal C | | |
| Salary and Other Payments | - | 50 - 60 |
| Benefits and Other Emoluments | - | - |
| Termination Benefits | - | - |

Other Employees

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

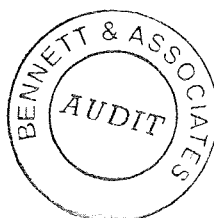
| Remuneration \$000 | 2019 FTE Number | 2018 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | - | - |
| | 0.00 | 0.00 |

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

20. Compensation and Other Benefits Upon Leaving

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

| | 2019 Actual | 2018 Actual |
|------------------|----------------|----------------|
| Total | - | \$22,500 |
| Number of People | - | 1 |



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of photocopier;

| | 2019 Actual \$ | 2018 Actual \$ |
|--|----------------------|----------------------|
| No later than One Year | 1,148 | 1,148 |
| Later than One Year and No Later than Five Years | 3,636 | 3,636 |
| Later than Five Years | - | - |
| | <u>4,784</u> | <u>4,784</u> |

23. Managing Capital

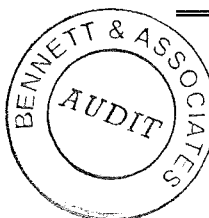
The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits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

24. Financial Instruments

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

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

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 100,081 | 80,471 | 291,058 |
| Receivables | 29,375 | 30,541 | 25,759 |
| Investments - Term Deposits | - | 60,000 | - |
| Total Financial assets measured at amortised cost | <u>129,456</u> | <u>171,012</u> | <u>316,817</u> |



Financial liabilities measured at amortised cost

| | | | |
|--|--------|--------|--------|
| Payables | 25,368 | 55,123 | 40,089 |
| Borrowings - Loans | - | - | - |
| Finance Leases | 14,402 | 11,138 | 14,793 |
| Painting Contract Liability | - | - | - |
| Total Financial Liabilities Measured at Amortised Cost | 39,770 | 66,261 | 54,882 |

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

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

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

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

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

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



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
PAPAROA SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Auditor-General is the auditor of Paparoa School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual 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 (Revised): *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.



Steve Bennett

BENNETT & ASSOCIATES

On behalf of the Auditor-General

Whangarei, New Zealand



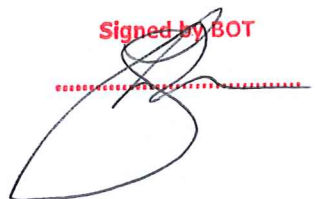
Paparoa School 2019

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2019 the school received total Kiwisport funding of \$649.42 (excluding GST). The funding was spent on equipment to support our athletics programme, membership and participation in sport association activities such as Ripa Rugby and Ki-O-Rahi and sporting equipment for student basketball.

Authorised by Principal


A blue ink signature, appearing to be 'J. Smith', is written over a red dotted line.

Signed by BOT

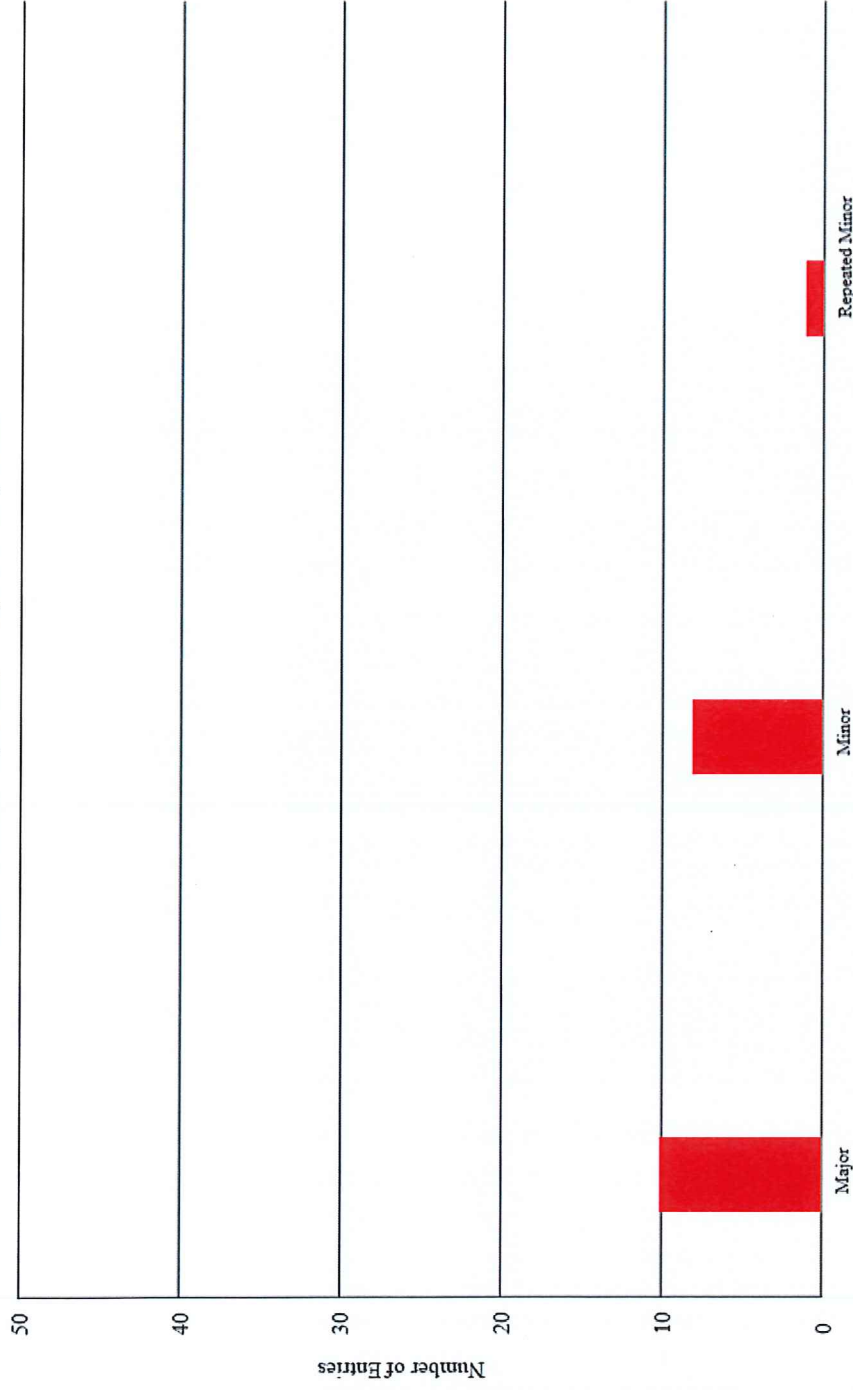

A blue ink signature, appearing to be 'B. O'Brien', is written over a red dotted line.

Paparoa School Analysis of Variance and Action Plan- 2019

Paparoa School Analysis of Variance and School Climate and Culture Target 2019

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| <p>Strategic Goal 1: To provide quality learning programmes that meet individual student's needs and abilities academically, socially, physically and emotionally with a focus on school climate and student well-being</p> | <p>Annual Aims</p> <ol style="list-style-type: none"> 1. Improve Te Reo and Tikanga Maori programmes within the school to extend understanding and knowledge of Maori language, values, attitudes, customs, and traditions. 2. Provide ICT opportunities for learning so that Optimal Learning is supported by up to date, functioning ICT. 3. Revise School Curriculum and supporting documents. 4. Ensure PB4L values are maintained 5. Continue with the Enviro Schools strategic plan | <p>2019 Target</p> <ul style="list-style-type: none"> • To reduce the number of stand downs • Outside agencies supporting students and classroom teacher • Recognise student voice and community voice • Harmony in Paparoa School • To create an overview for the teaching of Te Reo at Paparoa Primary, factoring in the various levels of attainment • Begin exploring, establishing and introducing a progressions matrix for STEAM, coding and robotics • Stocktake all ICT to ensure functionality and fit for purpose • Create and begin revising Paparoa's local curriculum (Curriculum Handbook) • Revise PB4L to ensure it meets the needs of today's students and staff • Introduce and imbed supporting programmes for PB4L • Create and review an Enviro schools strategic plan <p>Areas for continued focus in 2020</p> |
| <p>Baseline Data (2018) First half of the year there were 3 stand-downs. These were all for violence and or extreme threatening behaviour towards students and staff.</p> <p>There were 18 "Major" incidents recorded in the schools behaviour log.</p> <p>Post Data 2019: There were no stand-downs, suspensions or exclusions.</p> <p>There were 10 "Major" incidents recorded in the schools behaviour log.</p> <p>This shows a significant improvement from 2018 to 2019.</p> | | |

Number of Entries - By Severity* - Paparoa Primary School



| Actions to achieve targets What did we do? | Outcomes What happened? | Reasons for Variance Why did it happen? | Evaluation Where to next? |
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| <ol style="list-style-type: none"> 1. Work with RTLB and other external agencies to identify students with learning and behavioural needs 2. Work on a school template for IEP's 3. IEP's for Teacher Aide time in classrooms 4. Establish a School Council made up of our Year 6 students 5. Ask for input on school projects from School Council | <ol style="list-style-type: none"> 1. Engaged with RTLB for support with low achieving student. Lack of support received throughout the year. Was successful in getting MOE behavioural funding for 3 students, however this funding diminished as the year progressed. | <ol style="list-style-type: none"> 1. Personal issues prevented the RTLB from fulfilling her obligations to the school. MOE funding diminished as the 3 children continued to improve and require less external intervention to manage their behaviour. | <ol style="list-style-type: none"> 1. Ensure robust systems in place to identify target students. Engage with RTLB and create action plans. MOE- Create IEP/IBP for 3 students, even if MOE funding has stopped. |

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| <p>6. School Council to work directly with the Principal and regularly surveys about our school. Principal to report to the Board.</p> <p>7. Survey the community annually</p> <p>8. Work with SAF, staff, Board and the community around developing a Graduate Profile</p> <p>9. Increase the number of hours that we have Te Reo, Tikanga and Kapahaka support. Expand into Companioning/mentorship role.</p> <p>10. In consultation with staff and TKI, develop a Curriculum Overview for the teaching of Te Reo in school. http://kereomaori.tki.org.nz/Teacher-tools/Te-reo-Maori-lesson-plans</p> <p>11. Through 'in-house' and Kahui Ako Professional Development and the new Digital Technologies Curriculum, develop a progressions matrix from Year 1-6.</p> <p>12. After the establishment of our schools Digital Technologies Progression Matrix, perform a needs assessment of our current technology. Create acquisition plan to fulfil the needs identified.</p> <p>13. Create a Local Curriculum (Curriculum Handbook) for staff to follow. This is an evolving document that will be under constant review.</p> <p>14. Review the school PB4L Behaviour and Consequences Matrix to ensure that it meets the current needs and values of the school.</p> <p>15. Look for and implement programmes to support PB4L.</p> <p>16. Create an Enviro schools strategic plan</p> <p>How will this be measured:</p> <ul style="list-style-type: none"> Evidence of reduced stand downs Evidence of effective use of the PB4L incident report on ETAP Complaints register created and presented at Board meetings Student voice through School Council presented to Board Community engagement and attendance of school events and info meetings IEP's for target students in teacher planning | <p>2. With staff consultation a school IEP has been created to be used with individual students.</p> <p>3. Teacher Aides are assets to our school. We used our newly created IEP template for directions for Teacher Aides when working with individuals and small groups.</p> <p>4. School Council was established made up of Year 6 students. The group ran events and fundraised for their end of year trip.</p> <p>5. The School Council was not asked for input on school projects. This was our first year and need to build this in future.</p> <p>6. This did not happen. Needs to be moved to 2020.</p> <p>7. Did not survey the community.</p> <p>8. Worked with SAF and staff to create a graduate profile. This was based around community consultation from the end of 2018.</p> <p>9. Moved from 2 hours per week to 5 hours. This covered Te Reo, Kapahaka, event practice and mentorship (through music).</p> <p>10. A start has been made with the TA and Principal reviewing new resources made available by MOE.</p> <p>11. A start has been made with the creation of a matrix for Digital Technologies but it is not completed.</p> <p>12. Some Digital Technology was purchased, however the matrix</p> | <p>2. There was no consistency in the school regarding IEP's. We had several students with high learning and behavioural needs requiring support. Staff contributing to the template has helped to imbed it.</p> <p>3. In the past Teacher Aides were not used effectively and were often unsure what they were meant to be doing. This has given them direction and purpose.</p> <p>4. This gave our Year 6 students voice and leadership opportunities.</p> <p>5. The group started mid year and there were limited projects for them to have input in.</p> <p>6. The School Council did not get underway until mid year. We worked on the first step, which was event coordination.</p> <p>7. The intention was to survey the community about our Graduate Profile, however this was not completed in time.</p> <p>8. ERO recommended that the school use a SAF after receiving a poor ERO review in May 2018. A Graduate Profile was one way that the school could gain direction and vision for its students.</p> <p>9. The Board were committed to improving the level of Te Reo/Kapahaka participation. The mentorship with Maori boys</p> | <p>2. Continue to use the IEP template to imbed as part of good teaching planning practice.</p> <p>3. Continue to use the IEP template to imbed as part of good teaching planning practice.</p> <p>4. Re-establish the School Council in 2020 with the new Year 6 students. Begin the process from the beginning of the year.</p> <p>5. Consult with the School Council about the proposed Bike Track.</p> <p>6. Move this to 2020.</p> <p>7. Survey the community about our Graduate Profile. Also look at surveying for Recapitation, introducing a uniform shirt and new logo.</p> <p>8. Survey community. Embed with staff and students. Create a badge (or like) system for the Graduate Profile.</p> <p>9. Expand the role of our Te Reo/Kapahaka teacher to include general teacher aide time. This will allow the TA to be an active role model in all curriculum areas.</p> |
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| <ul style="list-style-type: none"> • Establishment of a School Council • Documentation of: <ul style="list-style-type: none"> ➢ Enviro strategic plan ➢ Curriculum Handbook ➢ Digital Technology Matrix ➢ Technology purchases ➢ Updated PB4L Behaviour and Consequences Matrix ➢ Te Reo overview ➢ Graduate Profile | <p>and acquisition plan is not completed.</p> <p>13. A Curriculum Handbook has been created that is specific to the needs of the school community. This is a document that will be constantly reviewed.</p> <p>14. After discussions with PB4L it was determined that PB4L did not fit the direction that the school was going and there was a mismatch with how the school has structured its behavioural programme. PB4L has been abandoned as a result.</p> <p>15. The school has adopted and implemented the Zones of Regulation and the Virtues Programme. We had an excellent start to the Virtues Programme, but due to staff changes were unable to launch ZoR as we had hoped.</p> <p>16. We did not create a strat plan for enviroschools. The school coordinator was called in for a meeting and began the process.</p> | <p>also supported our behavioural needs students.</p> <p>10. Staff changes and other pressing priorities meant that this area did not get the attention it required.</p> <p>11. The DT matrix was not completed due to staff changes and reading/writing targets made a priority.</p> <p>12. Digital Technologies was not a priority in 2019 due to staff changes and Target Student needs becoming a priority.</p> <p>13. The school lacked a sense of consistency for assessment and curriculum. ERO had recommended that the school upgraded its systems.</p> <p>14. The staff that were trained in PB4L had all left the school and the funding ran out at the end of 2019. The Principal, with staff input, had developed a behavioural plan to deal with the significant concerns raised by ERO and the community. Theses measures were already having the desired impact.</p> <p>15. The Virtues Programme was selected as the Principal had extensive experience using it and staff liked the focus on intrinsic motivation. Zones of Regulation was brought into the school by RTLb. It</p> | <p>10. Developing the Te Reo overview is a 2020 priority.</p> <p>11. Developing a Digital Technologies Matrix is a 2020 priority.</p> <p>12. Needs assessment and acquisition plan will be a 2020 priority.</p> <p>13. Begin reviewing areas within the Curriculum Handbook to create areas of preferred practice- co-constructed with staff.</p> <p>14. Continue to strengthen the Behavioral systems of the school to ensure consistency and transparency for staff, children and caregivers.</p> <p>15. Get whole staff on board in selecting the overarching virtue-staff by in... First term unit on Zones of Regulation. All staff to contribute to the unit and will discuss lessons at weekly staff meetings.</p> <p>16. Have a unit holder for Enviro-schools. They will lead the creation of a strat plan.</p> |
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| | | is generally endorsed by staff, however we had extensive staff changes in 2019 which prevented us from imbedding it. 16. We were unable to construct the Enviro strat plan due to significant staff changes. | |
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Paparoa School Analysis of Variance and Reading Target 2019

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| Strategic Goal 1: To provide quality learning programmes that meet individual students' needs and abilities academically, socially, physically and emotionally. | Annual Aims <ul style="list-style-type: none"> Improve educational outcomes in Writing. Revise School Curriculum and supporting documents. | 2019 Target <ul style="list-style-type: none"> For many of our target writers reading is a barrier to improved writing results. This is the justification for a focus on reading. To move the percentage of Maori students Below or Well Below (49%) closer to the school-wide data (21%). To have no more than 15% of children in the Below or Well Below |
| Areas for continued focus in 2020 | | |

Baseline Data

Analysis of school-wide reading data (OTJs against NZC) in November 2018 identified some concerns in the cohort of children After One year at school. The data shows that 7 children are Below or Well Below based on their NZC OTJ.

Cohort Data

Analysis of November 2018 Reading Data

| Year | Well below | Below | At | Above | Total Number |
|-----------|------------|----------|-----------|-----------|--------------|
| After 1 | 4 12% | 3 9% | 13 39% | 13 39% | 33 |
| Post Data | 1 2% | 8 17% | 16 34% | 22 47% | 47 |
| Maori | 2 33% | 1 16% | 2 33% | 1 16% | 6 |

After One Year Analysis 2018

- 21% of students are reading Below or Well Below NZC Standard.
- 49% of Maori are reading Below or Well Below the NZC Standard.
- 14% of NZ European students are reading Below or Well Below the NZC Standard.
- 30% of males are reading Below or Well Below the NZC Standard.
- 15% of females are reading Below or Well Below the NZC Standard.

| | | | | | |
|------------------|-----------------|-----------------|------------------|------------------|-----------|
| Post Data | 1 10% | 2 20% | 3 30% | 4 40% | 10 |
| NZ | 2 | 2 | 11 | 12 | 27 |
| European | 7% | 7% | 40% | 44% | |
| Post Data | 0 0% | 5 16% | 12 39% | 14 45% | 31 |
| Male | 2 | 2 | 5 | 4 | 13 |
| | 15% | 15% | 38% | 30% | |
| Post Data | 1 5% | 4 20% | 7 35% | 8 40% | 20 |
| Female | 2 | 1 | 8 | 9 | 20 |
| | 10% | 5% | 40% | 45% | |
| Post Data | 0 0% | 4 15% | 9 33% | 14 52% | 27 |

| Post Data- 2019 (Written in Red): After One Year Analysis 2019: <ul style="list-style-type: none"> From End 2018 to End 2019 we see a shift from 21% B or WB to 19% B or WB NZC In the same line of data we also see a shift in students from 12% Well Below NZC in reading to just 2%. This is a significant data shift for our most hard to shift students. Maori- From End 2018 to End 2019 we see a shift from 49% B or WB to 30%. This is a 19% shift. From End 2018 to End 2019 we see a shift in boys reading Below or Well Below NZC from 30% to 25% | | | | | |
|--|--|--|---|--|---|
| *Please note: In 2019 the school has created a robust assessment schedule. The beginning of 2019 data compared to end of 2019 data shows significant shifts with all cohorts. | | | | | |
| Actions to achieve targets What did we do? | Outcomes What happened? | | Reasons for Variance Why did it happen? | | Evaluation Where to next? |
| <ol style="list-style-type: none"> Create more robust assessment practices Staff to analyse assessment data through their classes personal AoV. Set class targets and action plans based on this. Find and purchase additional assessment tools to better understand where children are at- Probe 2, full range of STAR tests Find and purchase teaching tools to support children to progress in Reading Comprehension Create a specialist Teacher Aide programme to support our target students- supported by external experts Work with Student Achievement Function (SAF) to explore our | <ol style="list-style-type: none"> Principal created this, ordered additional tests and taught staff how to administer. Whole school analyse happened and whole school goals and actions were set. All additional tests were purchased. Purchased Toe by Toe books for all target reading students and Comprehenz Key Into series. Created the Reading Intervention Programme. Looked at what the schools well and what the schools deficits were. Developed an action plan. Asked what was happening in the school. Funded support for the schools Toe by Toe Reading Intervention Programme. | | <ol style="list-style-type: none"> New Principal. No assessment schedule in place. OTJ's were not based on hard data. Significant staff changes meant that individual class targets could not be set. To support the new assessment schedule. Specifically to support the schools Reading Intervention Programme. Significant need within the school. Reading Recovery has a limited number of children and has a limited success rate. Board wanted action. Significantly low reading data. SAF support. Huge success with the training and support with the schools reading intervention programme. Past data and Judgements were unreliable and there was limited | | <ol style="list-style-type: none"> Review assessment schedule to ensure it is working for teachers and children. Begin analysing specific assessments in depth and use more formatively. Class targets and action plans to be made based on school AOV's. Analysis and targets of specific summative data. Use summative testing to inform classroom teaching. Work with staff on the transfer of skills from our Reading Intervention Programme into the classroom. Gain Board commitment to keep the programme running. Work with staff on the transfer of skills from our Reading Intervention Programme into the classroom. Work with staff to ensure all staff are on the same page with the |

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| <p>school-wide teaching practices and culture</p> <ol style="list-style-type: none"> Use data to inform Overall Teacher Judgements (OTJ's) Analyse data at end of year breaking down year levels and target cohorts Develop and use new reporting system to openly and transparently communicate to parents their child's academic performance Work with parents, families and whanau around ways to support student learning. Use ETAP to track target students Present regularly relevant data to the Board about student reading achievement <p>How will this be measured:</p> <ul style="list-style-type: none"> Data Analysis of Variance Teacher confidence ETAP data entry Evidence in Unit planning Participation in SAF Change Team meetings Board meeting data reporting | <ol style="list-style-type: none"> Staff use data to give weighting to their OTJ's (Best Fits). Teachers make use of our new reporting tool 'Performance in Key Assessment' (PiKA). This has strengthened our judgements and created a consistent approach. Principal set targets for cohorts based on NZC Judgements and then compared mid and end of year for the Board. Develop the 'Performance in Key Assessment' (PiKA) sheets as an overall assessment tool, but also as a mid year reporting tool. This gave teachers direction when sharing at Parent Teacher Interviews. Guidance on support was given to parents through instruction in home learning books and Parent Teacher Interviews. Principal created a subgroup to track Reading Intervention students (Target reading students) progress throughout the year. Principal reported on this group to the Board. Monthly the Principal would present data to the Board about student achievement. Several times he presented NZC Best Fit data and Reading Intervention Data. | <p>to no hard assessment data being collected.</p> <ol style="list-style-type: none"> It is important that teachers and the Board are kept up to date with how students are tracking. It is important to break down data into cohorts to see where the support is needed most and to look for patterns. Parents and the Board where unhappy with the level of reporting they were receiving. There was a lack of confidence and trust in the school. This new tool helped parents to be fully part of their child's education. Parents are the first and most important educators for their children. As educators it is part of our responsibility to support parents in this role. Using ETAP effectively for tracking and reporting is crucial. It allowed staff to keep track and quickly respond to the ever changing needs of this target group of students. Traditionally the Principal did not present hard data with analysis to the Board of Trustees. This created a situation where the Board were unaware of the achievement of its students. ERO recommended a strong Assessment Schedule with regular reporting to the Board. | <p>direction the school is going for academic success.</p> <ol style="list-style-type: none"> Continue to embed the PiKA with staff and to ensure that teachers know how to use them at all levels. Analyse additional hard data to support the Best Fit NZC data. Ensure new staff are taught how to use this tool effectively and how to explain it to parents. Through community consultation, find out what areas parents wish to have assistance in. Continue to have a subgroup for the Reading Intervention Programme, but also create a group for Writing target students in 2020. Continue this established pattern with up to date assessment information and comparable data to the previous year. |
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Paparoa School Analysis of Variance and Writing Target 2019

| Strategic Goal 1: To provide quality learning programmes that meet individual students' needs and abilities academically, socially, physically and emotionally. | | Annual Aims | | 2019 Target | |
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| | | <ul style="list-style-type: none">Improve educational outcomes in Writing.Revise School Curriculum and supporting documents. | | <ol style="list-style-type: none">Reduce percentage of students Below or Well Below the NZC to no more than 15%To bring the percentage of Maori Below or Well Below (66%) closer to that of the whole school data (27%)To bring the percentage of males Below or Well Below (42%) closer to that of the whole school data (27%) | |
| | | | | Areas for continued focus in 2020 | |

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| Baseline Data Analysis of school-wide writing data (OTJs against NZC) in February 2018 (based on Nov 2018 data) identified some concerns in the writing. The data shows that there is significant underachievement across the school, with 27% of children and 66% of Maori children Below or Well Below the NZC. | | | | | | |
| Cohort Data Analysis of November 2018 Writing Data | | | | | | |
| Year at school | Well below | Below | At | Above | Total Number | |
| Up to 1 | 0 | 0 | 5 | 0 | 5 | |
| | | | 100% | | | |
| Post Data | Paparoa School are no longer assessing these students for an "End of Year" NZC placement. We do not believe there is value in doing this for students that may have only been at school for days, weeks or a few months. | | | | | |
| After 1 | 1 | 8 | 16 | 8 | 33 | |
| | 3% | 24% | 48% | 24% | | |
| Post Data | 4 | 14 | 20 | 14 | 52 | |
| | 8% | 27% | 38% | 27% | | |
| Maori | 1 | 3 | 2 | 0 | 6 | |
| | 16% | 50% | 33% | 0% | | |
| Post Data | 1 | 4 | 5 | 1 | 11 | |
| | 9% | 36% | 46% | 9% | | |
| Male | 1 | 5 | 6 | 2 | 14 | |
| | 7% | 35% | 42% | 14% | | |
| Post Data | 3 | 7 | 8 | 3 | 21 | |
| | 14% | 33% | 38% | 14% | | |
| Female | 0 | 3 | 10 | 6 | 19 | |
| | | 15% | 52% | 31% | | |
| Post Data | 1 | 7 | 12 | 11 | 31 | |
| | 3% | 23% | 38% | 36% | | |

Post Data- 2019 (Written in Red):

Year Analysis 2019:

- End 2019- 35% of students are writing Below or Well Below NZC. This shows a decline in student writing data, from 27% at the end of 2018.
- End 2019- 47% of boys are writing Below or Well Below NZC. This shows a decline in student writing data, from 42% at the end of 2018.
- End 2019- 45% of Maori are writing B or WB NZC.

The overall impression is that Writing is the area of greatest need at Paparoa School. The 2020 focus area for academic shift needs to be writing.

- 27% of students are writing Below or Well Below the NZC Standard.
- 66% of Maori students are writing Below or Well Below the NZC Standard.
- 42% of male students are writing Below or Well Below the NZC Standard.
- 31% of females are writing Above the NZC Standard.

| Actions to achieve targets What did we do? | Outcomes What happened? | Reasons for Variance Why did it happen? | Evaluation Where to next? |
|---|---|---|---|
| <ol style="list-style-type: none"> 1. Create more robust assessment practices 2. Staff to analyse assessment data through their classes personal AoV. Set class targets and action plans based on this. 3. Staff to take part in in-school Professional Development around Teaching as Inquiry in Writing 4. Work with Student Achievement Function (SAF) to explore our school-wide teaching practices and culture 5. Use data to inform Overall Teacher Judgements (OTJ's) 6. Analyse data at end of year breaking down year levels and target cohorts 7. Develop and use new reporting system to openly and transparently communicate to parents their child's academic performance 8. Use ETAP to track target students 9. Present regularly relevant data to the Board about student Writing achievement 10. Use Easttle for assessment and to inform OTJ's 11. Take part in writing moderation meetings with the Twin Coast Kahui Ako 12. Develop writing programmes that focus on: genre teaching, writing motivation, use of cameos | <ol style="list-style-type: none"> 1. Principal created this, ordered additional tests and taught staff how to administer. 2. Whole school analyse happened and whole school goals and actions were set. 3. PD provided by SAF. Teachers were present on Call back day. 4. Looked at what was working well and what the schools deficits were. Developed an action plan and Graduate Profile. 5. Staff use data to give weighting to their OTJ's (Best Fits). Teachers make use of our new reporting tool 'Performance in Key Assessment' (PiKA). This has strengthened our judgements and created a consistent approach. 6. Principal set targets for cohorts based on NZC Judgements and then compared mid and end of year for the Board. 7. Develop the 'Performance in Key Assessment' (PiKA) sheets as an overall assessment tool, but also as a mid year reporting tool. This gave teachers direction when sharing at Parent Teacher Interviews. 8. Staff were shown how to access reports on ETAP for their classes performance in all assessment areas. Easttle was also used as a tracking tool. All data was placed onto PiKA sheets. | <ol style="list-style-type: none"> 1. New Principal. No assessment schedule in place. OTJ's were not based on hard data. 2. Significant staff changes meant that individual class targets could not be set. 3. Significant staff changes meant that Inquiries did not start. 4. It was determined that the creation of a Graduate Profile would be the best way to support students journey at Paparoa and give teachers direction. 5. Past data and Judgements were unreliable and there was limited to no hard assessment data being collected. 6. It is important that teachers and the Board are kept up to date with how students are tracking. It is important to break down data into cohorts to see where the support is needed most and to look for patterns. 7. Parents and the Board where unhappy with the level of reporting they were receiving. There was a lack of confidence and trust in the school. This new tool helped parents to be fully part of their child's education. 8. Not all assessments are easily transferable to ETAP, so teaching staff how to use Easttle assessments was | <ol style="list-style-type: none"> 1. Review assessment schedule to ensure it is working for teachers and children. Begin analysing specific assessments in depth and use more formatively. 2. Class targets and action plans to be made based on school AOV's. Analysis and targets of specific summative data. 3. SAF to assist Principal to lead Teaching as Inquiry in writing for Staff PD 2020. 4. Work with staff to ensure all staff are on the same page with the direction the school is going for academic success. 5. Continue to embed the PiKA with staff and to ensure that teachers know how to use them at all levels. 6. Analyse additional hard data to support the Best Fit NZC data. 7. Ensure new staff are taught how to use this tool effectively and how to explain it to parents. 8. Continue to train staff in use of ETAP for tracking achievement and to generate reports. Also to train staff in doing this for Easttle. 9. Continue this established pattern with up to date assessment information and comparable data to the previous year. 10. For staff to become proficient with this tool while having PD in 2020 in a different programme 'Write that Essay'. |

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| <p>How will this be measured:</p> <ul style="list-style-type: none"> • Data • Analysis of Variance • Teacher confidence • ETAP data entry • Evidence in Unit planning • Participation in SAF Change Team meetings • Board meeting data reporting | <p>9. Monthly the Principal would present data to the Board about student achievement. Several times he presented NZC Best Fit data and data in subject specific areas, including an analysis of the data.</p> <p>10. Principal supported staff to learn how to use Eastle for writing assessment. This was a continuation of the ALL training done the previous year. Staff also participated in moderation with each other. Writing data appeared on the PiKA assessment and reporting sheets.</p> <p>11. No Twin Coast Writing Moderation was available in 2019.</p> <p>12. Due to significant staff changes this was introduced but not embedded.</p> | <p>essential. Staff have yet to use this tool independently.</p> <p>9. Traditionally the Principal did not present hard data with analysis to the Board of Trustees. This created a situation where the Board were unaware of the achievement of its students. ERO recommended a strong Assessment Schedule with regular reporting to the Board.</p> <p>10. As part of our strong assessment practice. Eastle is also a reliable and Nationally Normed test.</p> <p>11. Kahui Ako focus changed to Well Being due to a shift in national priorities.</p> <p>12. Due to significant staff changes this was introduced but not embedded.</p> | <p>11. Work with 'Write that Essay' and moderate through their programme.</p> <p>12. As part of Teachers Inquiries and Year planning, Principal will scaffold staff in these areas- 2020.</p> |
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Authorised by Principal

