

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF PAPAROA SCHOOLS'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 14 June 2021. This is the date at which our opinion is expressed.

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

### **Basis for our opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

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



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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

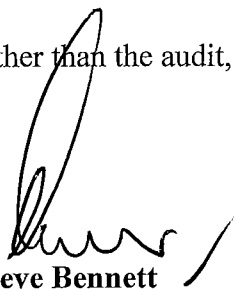
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### Independence

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

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



**Steve Bennett**  
**BENNETT & ASSOCIATES**  
On behalf of the Auditor-General  
Whangarei, New Zealand



# PAPAROA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	1077
<b>Principal:</b>	Simon Schuster
<b>School Address:</b>	14 Franklin Road
<b>School Postal Address:</b>	P O Box 15, Paparoa, 0543
<b>School Phone:</b>	09 431 7379
<b>School Email:</b>	admin@paparoa.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Lawrie Stevens	Chairperson	Elected	Jun 2020
Juliet Clark	Chairperson	Co-opted	Jun 2022
Simon Schuster	Principal	ex Officio	
Hayley Hutton	Parent Rep	Elected	Jun 2022
Janine Bird	Parent Rep	Elected	Jun 2022
Beth de Groot	Parent Rep	Co-opted	Jun 2022
Bronwyn Dempster	Parent Rep	Co-opted	Jun 2022
Julie Harper	Staff Rep	Elected	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# PAPAROA SCHOOL

Annual Report - For the year ended 31 December 2020

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# Paparoa School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

*Hayley Hutton*

Full Name of Board Chairperson

*Simon Schuster*

Full Name of Principal

*Hayley Hutton*

Signature of Board Chairperson

*[Signature]*

Signature of Principal

*14/6/21*

Date:

*10.6.21*

Date:

**Paparoa School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	572,354	531,802	501,918
Locally Raised Funds	3	55,139	50,500	70,083
Interest income		1,120	2,000	2,051
Gain on Sale of Property, Plant and Equipment		-	-	161
Other Revenue		921	-	834
		<hr/>	<hr/>	<hr/>
		629,534	584,302	575,047
<b>Expenses</b>				
Locally Raised Funds	3	20,723	25,197	42,059
Learning Resources	4	392,801	395,860	323,204
Administration	5	46,090	50,912	44,591
Finance		993	327	1,017
Property	6	114,050	137,519	111,419
Depreciation	7	20,207	23,371	23,371
Loss on Disposal of Property, Plant and Equipment		629	-	-
Loss on Uncollectable Accounts Receivable		15	-	-
		<hr/>	<hr/>	<hr/>
		595,508	633,186	545,661
<b>Net Surplus / (Deficit) for the year</b>		34,026	(48,884)	29,386
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		34,026	(48,884)	29,386

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>215,984</u>	<u>169,202</u>	<u>186,598</u>
Total comprehensive revenue and expense for the year		34,026	(48,884)	29,386
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,055	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	22	<u>251,065</u>	<u>120,318</u>	<u>215,984</u>
Retained Earnings		251,065	120,318	215,984
<b>Equity at 31 December</b>		<u>251,065</u>	<u>120,318</u>	<u>215,984</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	189,001	87,004	100,081
Accounts Receivable	9	39,546	25,759	29,375
GST Receivable		3,187	-	787
Prepayments		1,627	1,717	1,541
Inventories	10	309	165	362
Funds owed for Capital Works Projects	16	-	-	32,400
		<u>233,670</u>	<u>114,645</u>	<u>164,546</u>
<b>Current Liabilities</b>				
GST Payable		-	23,347	-
Accounts Payable	12	34,432	40,089	25,368
Revenue Received in Advance	13	3,731	-	1,157
Provision for Cyclical Maintenance	14	18,199	29,922	2,333
Finance Lease Liability - Current Portion	15	5,158	4,146	4,329
Funds held for Capital Works Projects	16	35,224	-	-
		<u>96,744</u>	<u>97,504</u>	<u>33,187</u>
<b>Working Capital Surplus/(Deficit)</b>		136,926	17,141	131,359
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	135,149	119,551	140,339
		<u>135,149</u>	<u>119,551</u>	<u>140,339</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	14,932	5,727	45,641
Finance Lease Liability	15	6,078	10,647	10,073
		<u>21,010</u>	<u>16,374</u>	<u>55,714</u>
<b>Net Assets</b>		<u>251,065</u>	<u>120,318</u>	<u>215,984</u>
<b>Equity</b>		<u>251,065</u>	<u>120,318</u>	<u>215,984</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		167,791	128,983	152,712
Locally Raised Funds		58,260	50,500	82,988
Goods and Services Tax (net)		(2,400)	-	(24,134)
Payments to Employees		(96,543)	(94,780)	(80,668)
Payments to Suppliers		(85,962)	(275,280)	(114,660)
Cyclical Maintenance Payments in the year		-	(2,500)	(1,128)
Interest Paid		(993)	(327)	(1,017)
Interest Received		1,120	2,000	2,051
<b>Net cash from/(to) Operating Activities</b>		<b>41,273</b>	<b>(191,404)</b>	<b>16,144</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(14,141)	(7,000)	(14,168)
<b>Net cash from/(to) Investing Activities</b>		<b>(14,141)</b>	<b>(7,000)</b>	<b>(14,168)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,055	-	-
Finance Lease Payments		(4,493)	(5,650)	(4,218)
Funds Held for Capital Works Projects		65,226	-	(188,735)
<b>Net cash from/(to) Financing Activities</b>		<b>61,788</b>	<b>(5,650)</b>	<b>(192,953)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>88,920</b>	<b>(204,054)</b>	<b>(190,977)</b>
Cash and cash equivalents at the beginning of the year	8	100,081	291,058	291,058
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>189,001</b>	<b>87,004</b>	<b>100,081</b>

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

The above Statement of Cash Flows 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 2020

#### 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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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



### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### ***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 11.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

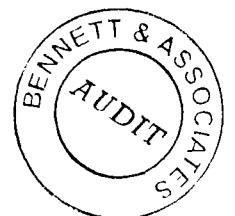
#### ***Government Grants***

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

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

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

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



**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

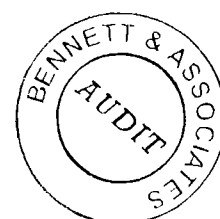
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**h) Accounts Receivable**

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

**i) Inventories**

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



## j) Investments

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

## k) Property, Plant and Equipment

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



## **l) Intangible Assets**

### *Software costs*

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

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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



#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

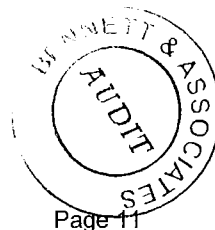
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the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

#### **t) Financial Instruments**

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

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

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





**u) Borrowings**

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

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	129,551	114,713	120,875
Teachers' Salaries Grants	313,295	322,683	258,922
Use of Land and Buildings Grants	92,844	80,136	76,494
Other MoE Grants	28,895	3,270	34,246
Transport grants	7,769	11,000	11,381
	<u>572,354</u>	<u>531,802</u>	<u>501,918</u>

The school has opted in to the donations scheme for this year. Total amount received was \$7,650.

Other MOE Grants total includes additional COVID-19 funding totalling \$18,714 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	11,009	17,000	23,659
Bequests & Grants	10,525	-	-
Activities	12,632	16,900	22,656
Trading	998	1,000	1,517
Fundraising	4,375	-	10,781
Other Revenue	15,600	15,600	11,470
	<u>55,139</u>	<u>50,500</u>	<u>70,083</u>
<b>Expenses</b>			
Activities	16,345	20,547	29,506
Trading	1,295	1,000	1,903
Fundraising (Costs of Raising Funds)	1,905	-	3,933
Other Locally Raised Funds Expenditure	1,178	3,650	6,717
	<u>20,723</u>	<u>25,197</u>	<u>42,059</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,416</u>	<u>25,303</u>	<u>28,024</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	13,329	14,850	17,465
Library Resources	398	605	519
Employee Benefits - Salaries	371,175	372,620	297,904
Staff Development	959	600	756
Equipment Repairs	6,940	7,185	6,560
	<u>392,801</u>	<u>395,860</u>	<u>323,204</u>



## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,380	3,500	3,680
Board of Trustees Fees	2,775	4,050	3,685
Board of Trustees Expenses	2,286	4,300	1,108
Communication	2,249	1,600	1,500
Consumables	3,456	3,400	3,878
Other	2,936	5,035	3,733
Employee Benefits - Salaries	23,369	23,527	21,276
Insurance	383	-	475
Service Providers, Contractors and Consultancy	5,256	5,500	5,256
	<u>46,090</u>	<u>50,912</u>	<u>44,591</u>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	1,931	2,750	3,970
Cyclical Maintenance Expense	(14,843)	15,267	(487)
Grounds	8,098	9,400	7,348
Heat, Light and Water	6,101	5,650	4,973
Repairs and Maintenance	3,736	3,000	1,781
Use of Land and Buildings	92,844	80,136	76,494
Security	70	-	-
Employee Benefits - Salaries	16,113	21,316	17,340
	<u>114,050</u>	<u>137,519</u>	<u>111,419</u>

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

## 7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings	1,769	1,770	1,770
Building Improvements	229	153	153
Furniture and Equipment	6,371	8,716	8,716
Information and Communication Technology	7,458	8,553	8,553
Leased Assets	4,331	4,131	4,131
Library Resources	49	48	48
	<u>20,207</u>	<u>23,371</u>	<u>23,371</u>



### 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	100	-	100
Bank Current Account	159,821	87,004	90,089
Bank Call Account	29,080	-	9,892
Cash and cash equivalents for Statement of Cash Flows	<u>189,001</u>	<u>87,004</u>	<u>100,081</u>

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

Of the \$189,001 Cash and Cash Equivalents \$35,224 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

### 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,713	12,253	12,720
Receivables from the Ministry of Education	15,204	-	-
Banking Staffing Underuse	-	-	3,928
Teacher Salaries Grant Receivable	22,629	13,506	12,727
	<u>39,546</u>	<u>25,759</u>	<u>29,375</u>
Receivables from Exchange Transactions	16,917	12,253	12,720
Receivables from Non-Exchange Transactions	22,629	13,506	16,655
	<u>39,546</u>	<u>25,759</u>	<u>29,375</u>

### 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery Sales	309	165	362
	<u>309</u>	<u>165</u>	<u>362</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	28,000	-	-	-	-	28,000
Buildings	43,908	-	-	-	(1,769)	42,139
Building Improvements	7,857	-	-	-	(229)	7,628
Furniture and Equipment	34,915	4,000	(629)	-	(6,371)	31,915
Information and Communication Tech	13,815	10,141	-	-	(7,458)	16,498
Leased Assets	11,735	1,505	-	-	(4,331)	8,909
Library Resources	109	-	-	-	(49)	60
<b>Balance at 31 December 2020</b>	<b>140,339</b>	<b>15,646</b>	<b>(629)</b>	<b>-</b>	<b>(20,207)</b>	<b>135,149</b>

The net carrying value of equipment held under a finance lease is \$8,909 (2019: \$11,735)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	28,000	-	28,000
Buildings	70,776	(28,637)	42,139
Building Improvements	9,153	(1,525)	7,628
Furniture and Equipment	153,519	(121,604)	31,915
Information and Communication	51,312	(34,814)	16,498
Leased Assets	18,340	(9,431)	8,909
Library Resources	37,720	(37,660)	60
<b>Balance at 31 December 2020</b>	<b>368,820</b>	<b>(233,671)</b>	<b>135,149</b>

	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 Technology	19,628	2,740	-	-	(8,553)	13,815
Leased Assets	11,711	4,155	-	-	(4,131)	11,735
Library Resources	157	-	-	-	(48)	109
<b>Balance at 31 December 2019</b>	<b>145,387</b>	<b>18,323</b>	<b>-</b>	<b>-</b>	<b>(23,371)</b>	<b>140,339</b>

The net carrying value of equipment held under a finance lease is \$11,735 (2018: \$11,711)

	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
<b>Balance at 31 December 2019</b>	<b>363,179</b>	<b>(222,840)</b>	<b>140,339</b>



## 12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	7,490	22,571	8,422
Accruals	3,380	3,180	3,280
Employee Entitlements - Salaries	22,629	13,506	12,727
Employee Entitlements - Leave Accrual	933	832	939
	<u>34,432</u>	<u>40,089</u>	<u>25,368</u>
Payables for Exchange Transactions	34,432	40,089	25,368
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>34,432</u>	<u>40,089</u>	<u>25,368</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue Received In Advance	3,731	-	1,157
	<u>3,731</u>	<u>-</u>	<u>1,157</u>

## 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	47,974	20,382	49,589
Increase/(decrease) to the Provision During the Year	5,809	15,267	(487)
Adjustment to the Provision	(20,652)	-	-
Use of the Provision During the Year	-	-	(1,128)
Provision at the End of the Year	<u>33,131</u>	<u>35,649</u>	<u>47,974</u>
Cyclical Maintenance - Current	18,199	29,922	2,333
Cyclical Maintenance - Term	14,932	5,727	45,641
	<u>33,131</u>	<u>35,649</u>	<u>47,974</u>

## 15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	5,807	4,146	4,955
Later than One Year and no Later than Five Years	6,350	10,647	10,661
	<u>12,157</u>	<u>14,793</u>	<u>15,616</u>



## 16. Funds Held (Owed) for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
LSC Space	<i>in progress</i>	-	76,100	(40,876)	-	35,224
SIPP Pool & Carpentry	<i>completed</i>	-	48,347	(48,347)	-	-
Carpentry	<i>completed</i>	(19,651)	19,651	-	-	-
Drainage/Court	<i>completed</i>	(12,749)	12,824	(75)	-	-
<b>Totals</b>		<b>(32,400)</b>	<b>156,922</b>	<b>(89,298)</b>	<b>-</b>	<b>35,224</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	35,224
Funds Due from the Ministry of Education	-
	<u>35,224</u>

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

## 17. 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.



## 18. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,775	3,685
Full-time equivalent members	0.10	0.18
<i>Leadership Team</i>		
Remuneration	109,890	102,166
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	112,665	105,851
Total full-time equivalent personnel	1.10	1.18

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

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
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	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-





## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

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

(a) contract for the LSC Space as agent for the Ministry of Education. This project is fully funded by the Ministry and \$76,100 has been received of which \$40,876 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019:

(a) \$216,673 contract for the Carpentry as agent for the Ministry of Education. This project is fully funded by the Ministry and \$195,005 has been received of which \$214,656 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) contract for the Drainage/Court as agent for the Ministry of Education. This project is fully funded by the Ministry and \$125,550 has been received of which \$138,299 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	1,148	1,148
Later than One Year and No Later than Five Years	1,339	3,636
Later than Five Years	-	-
	<u>2,487</u>	<u>4,784</u>

## 22. Managing Capital

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



### 23. Financial Instruments

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

#### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	189,001	87,004	100,081
Receivables	39,546	25,759	29,375
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	<u>228,547</u>	<u>112,763</u>	<u>129,456</u>

#### Financial liabilities measured at amortised cost

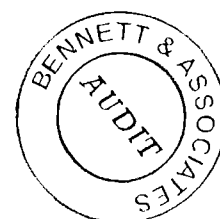
Payables	34,432	40,089	25,368
Borrowings - Loans	-	-	-
Finance Leases	11,236	14,793	14,402
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>45,668</u>	<u>54,882</u>	<u>39,770</u>

### 24. Events After Balance Date

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

### 25. Comparatives

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



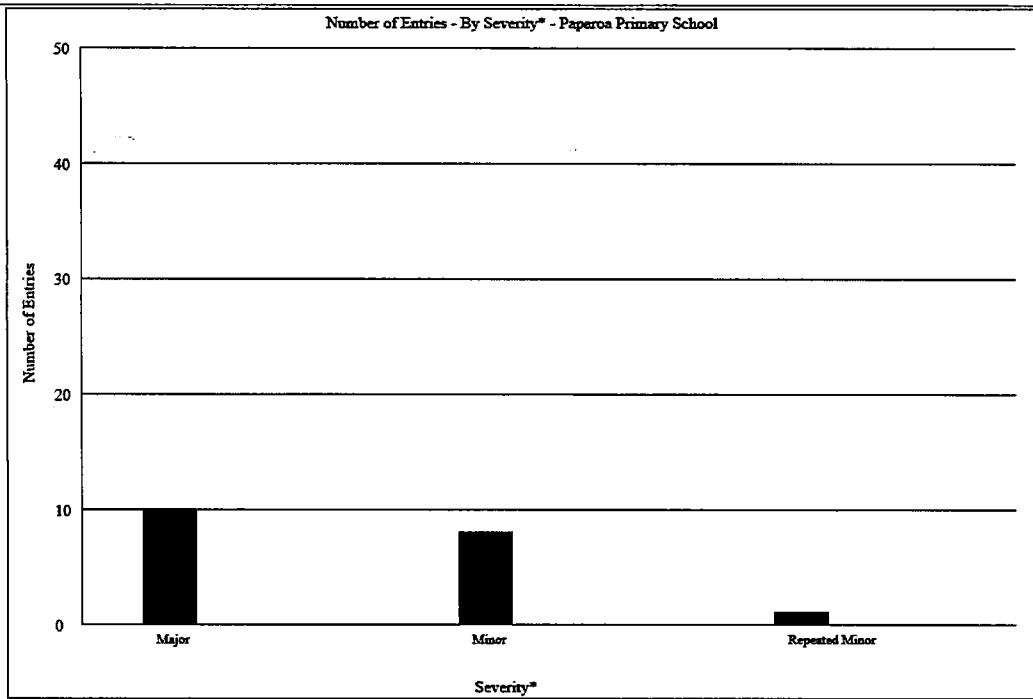
## **Paparoa School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$580 (excluding GST). The funding was spent on sporting endeavours.

**Paparoa School Analysis of Variance and School Climate and Culture Target 2020**

<p><b>Strategic Goal 1:</b> 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><b>Annual Aims</b></p> <ol style="list-style-type: none"> <li>1. Improve Te Reo and Tikanga Maori programmes within the school to extend understanding and knowledge of Maori language, values, attitudes, customs, and traditions.</li> <li>2. Improve educational outcomes in Writing.</li> <li>3. Provide ICT opportunities for learning so that Optimal Learning is supported by up to date, functioning ICT.</li> <li>4. Provide a balance of academic, sporting and cultural learning activities.</li> <li>5. Provide leadership opportunities for students</li> <li>6. Enviro Schools</li> <li>7. Zones of Regulation</li> <li>8. Virtues Project</li> <li>9. Use school SMS to monitor 'At Risk' students (ongoing)</li> <li>10. Use school SMS to monitor 'Reading Intervention' students (Annual)</li> </ol> <p>Annual Aims in relation to this Target Area</p>	<p><b>2020 Target- Specific to Climate and Culture</b></p> <ul style="list-style-type: none"> <li>• To reduce the number of major incidents recorded in the schools behaviour log- <b>met</b></li> <li>• Outside agencies supporting students and classroom teacher- <b>met</b></li> <li>• Ensure all classrooms and learning spaces have adequate and functional IT for children and staff- <b>met</b></li> <li>• Create a system for students to take on leadership opportunities around the school- <b>met</b></li> <li>• Recognise student voice and community voice- <b>met</b></li> <li>• To create an overview for the teaching of Te Reo at Paparoa Primary, factoring in the various levels of attainment- <b>not met</b></li> <li>• Create and review an Enviro schools strategic plan- <b>not met</b></li> <li>• Embed Zones of Regulation and the Virtues Project into school- <b>met</b></li> <li>• Track 'At Risk' students using ETAP- <b>not met</b></li> </ul>
<p><b>Baseline Data</b> 2019: There were no stand-downs, suspensions or exclusions.  There were 10 "Major" incidents recorded in the schools behaviour log.</p>	<p><b>Analysis of December 2019 Data:</b></p> <ul style="list-style-type: none"> <li>• 50% of incidents reported were major</li> <li>• 0% of students were stood down, suspended or excluded</li> </ul>	



**Post Data 2020:**

- There were no stand-downs, suspensions or exclusions.
- There were 3 Major incidents reported in the school PB4L behaviour log

**Analysis of December 2020 Data:**

- 100% of reported incidents were major
- There were a total of 3 major incidents for 2020
- 0% of students were stood down, suspended or excluded
- There were 0 minor incidents reported on the schools PB4L behaviour log

<p style="text-align: center;">Number of Entries - By Severity* - Paparua Primary School - 2020</p>							
<table border="1"> <caption>Data for Number of Entries - By Severity*</caption> <thead> <tr> <th>Severity*</th> <th>Number of Entries</th> </tr> </thead> <tbody> <tr> <td>Major</td> <td>3</td> </tr> </tbody> </table>		Severity*	Number of Entries	Major	3		
Severity*	Number of Entries						
Major	3						
<b>Actions to achieve targets</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for Variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>				
<ol style="list-style-type: none"> <li>1. Work with RTLB and other external agencies to identify students with learning and behavioural needs</li> <li>2. Consolidate the use of the school template for IEP's</li> <li>3. IEP's for Teacher Aide time in classrooms- Have consistent use</li> <li>4. Ask for input on school projects from School Council</li> </ol>	<ol style="list-style-type: none"> <li>1. Began this process in Term 1. However nothing came of it and no work with RTLB resulted in improved outcomes for students.</li> <li>2. Schools IEP template was presented again to staff in Term 1 and opened up for change. No changes were made and the template was again in use.</li> </ol>	<ol style="list-style-type: none"> <li>1. At the end of Term 1 our schools RTLB went on sick leave for the rest of the year. Due to COVID-19 no replacement was given.</li> <li>2. Each year it is good to review new templates and systems and for new staff to have input, especially when the system/template has</li> </ol>	<ol style="list-style-type: none"> <li>1. Establish a relationship with new RTLB in 2021 and identify students with learning and behavioural needs.</li> <li>2. Review at beginning on 2021 with LSC involvement.</li> <li>3. Consolidate and look at end of term evaluations.</li> </ol>				

<ol style="list-style-type: none"> <li>5. School Council to work directly with the Principal and regularly surveys about our school. Principal to report to the Board.</li> <li>6. Survey the community annually</li> <li>7. Imbed the schools Graduate Profile.</li> <li>8. Create an award system in relation to the Graduate Profile</li> <li>9. Sustain the number of hours that we have Te Reo, Tikanga and Kapahaka support. Expand into general TA time for Companioning/mentorship role.</li> <li>10. In consultation with staff and TKI, develop a Curriculum Overview for the teaching of Te Reo in school. <a href="http://tereomaori.tki.org.nz/Teacher-tools/Te-reo-Maori-lesson-plans">http://tereomaori.tki.org.nz/Teacher-tools/Te-reo-Maori-lesson-plans</a></li> <li>11. With staff, review the school 'Curriculum Handbook' for staff to follow. Create 'Preferred Practice in core learning areas, Behaviour Management and Interactions with parents.</li> <li>12. Create an Enviro schools strategic plan</li> <li>13. Create a school leadership programme called "Community Services"</li> </ol>	<ol style="list-style-type: none"> <li>3. Teachers used the template to create IEP's for TA use. This was done consistently throughout the year in all classes and external programmes. This lead to better communication between teacher and TA and ensured target students were being catered for.</li> <li>4. School council had a discussion about where the bike track would be going.</li> <li>5. This did not happen.</li> <li>6. Significant stakeholder consultation happened when creating our schools new vision and strategic direction.</li> <li>7. Finalised illustration for Graduate Profile. Created large signs for display.</li> <li>8. Did not happen</li> <li>9. After COVID-19 the schools Kaiako reduced his hours to home school his children.</li> <li>10. This did not happen</li> <li>11. Did not happen</li> <li>12. Did not happen</li> <li>13. Established. Have created a list of jobs and a job description. A roster was created. There were interruptions with COVID-19. Could have been stronger and needed regular reviewing.</li> <li>14. Term 1 focus unit. This worked in all classes and</li> </ol>	<p>only been newly established.</p> <ol style="list-style-type: none"> <li>3. It was determined by staff that a system was needed to ensure that TA's knew what was required of them. It also produced evidence that staff were catering for the needs of tail end students especially.</li> <li>4. Student input in projects is important as they are the stakeholders who will use it.</li> <li>5. This did not happen due to COVIC interruptions..</li> <li>6. Through Professional Development the Principal was undertaking and the schools charter at the end of its 3 years, it was time to create a new direction. This requires stakeholder consultation.</li> <li>7. Supported by SAF, our graduate profile gives students and staff direction as to what achievement at Paparoa School looks like.</li> <li>8. COVID-19 disrupted our timeline and pushed this out</li> <li>9. Due to the fallout from COVID-19</li> <li>10. COVID-19 disrupted our timeline and pushed this out</li> <li>11. COVID-19 disrupted our timeline and pushed this out</li> <li>12. COVID-19 disrupted our timeline and pushed this out</li> </ol>	<ol style="list-style-type: none"> <li>4. In 2021, discuss with School Council what our next priority project should be.</li> <li>5. Move to 2021</li> <li>6. Put strategic plan into reality and imbed in next 3 year strategic plan.</li> <li>7. Promoting to the students. Creating a tracking system and award ceremony. 2021!</li> <li>8. Complete as priority in Term 1 2021</li> <li>9. Revisit for 2021</li> <li>10. Gain support from PLD provider in 2021</li> <li>11. Complete as priority in Term 1 2021</li> <li>12. Move to 2021 with unit holder</li> <li>13. Start from outset of 2021. Ensure all staff on-board with areas to lead. Ensure regular review.</li> <li>14. Continue programme as structured. Ensure new staff are scaffolded into programme.</li> </ol>
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<p>14. Consolidate the Virtues Project and Zones of Regulation into classroom and school culture</p> <p><b>How will this be measured:</b></p> <ul style="list-style-type: none"> <li>• Evidence of reduced stand downs</li> <li>• Evidence of effective use of incident report on ETAP</li> <li>• Complaints register presented at Board meetings</li> <li>• Student voice through School Council presented to Board</li> <li>• Community engagement and attendance of school events and info meetings</li> <li>• IEP's for target students in teacher planning</li> <li>• Consolidation of a School Council</li> <li>• Documentation of: <ul style="list-style-type: none"> <li>➤ Enviro strategic plan</li> <li>➤ Curriculum Handbook</li> <li>➤ Digital Technology Matrix</li> <li>➤ Technology purchases</li> <li>➤ Te Reo overview</li> <li>➤ Graduate Profile</li> </ul> </li> </ul>	<p>displays were made. COVID-19 lead to disruptions for the programme for the year.</p>	<p>13. Principal lead the creation. COVID-19 delayed the start and stopped continuity.</p> <p>14. Our zones unit is an annual event in Term 1.</p>	
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**Paparoa School Analysis of Variance and Reading Target 2020**

<p><b>Strategic Goal 1:</b> To provide quality learning programmes that meet individual students' needs and abilities academically, socially, physically and emotionally.</p>	<p><b>Annual Aims</b></p> <ol style="list-style-type: none"> <li>1. Improve Te Reo and Tikanga Maori programmes within the school to extend understanding and knowledge of Maori language, values, attitudes, customs, and traditions.</li> <li>2. Improve educational outcomes in Writing.</li> <li>3. Provide ICT opportunities for learning so that Optimal Learning is supported by up to date, functioning ICT.</li> <li>4. Provide a balance of academic, sporting and cultural learning activities.</li> <li>5. Provide leadership opportunities for students</li> <li>6. Enviro Schools</li> <li>7. Zones of Regulation</li> <li>8. Virtues Project</li> <li>9. Use school SMS to monitor 'At Risk' students (ongoing)</li> <li>10. Use school SMS to monitor 'Reading Intervention' students (Annual)</li> </ol> <p>Annual Aims in relation to this Target Area</p>	<p><b>2020 Target- Specific to Reading</b></p> <ul style="list-style-type: none"> <li>• For many of our target writers reading is a barrier to improved writing results. This is the justification for a continued focus in reading.</li> <li>• To move the percentage of Maori students Below or Well Below (30%) closer to the school-wide data (19%). – not met</li> <li>• To have no more than 15% of children in the Below or Well Below – not met</li> </ul> <p>Both of these goals were not met. This was mainly due to the leaving of a high performing cohort from the previous year who also had high performing Maori.</p>
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**Baseline Data**

Analysis of school-wide writing data (OTJs against NZC) in November 2019 identified some concerns in the cohort of children After One year at school. The Board identified Reading as a barrier for students improving in writing. The reading data shows particular concerns for Maori achievement in this area, with 30% of Maori achieving Below or Well Below NZC.

<b>Cohort Data</b>						<b>Analysis of November 2019 Reading Data</b>
Year	Well below	Below	At	Above	Total Number	<p><b>After One Year Analysis 2019</b> 19% of students are reading Below or Well Below NZC Standard.</p>

After 1	1 2%	8 17%	16 34%	22 47%	47	<p>30% of Maori are reading Below or Well Below the NZC Standard. 16% of NZ European students are reading Below or Well Below the NZC Standard. 25% of males are reading Below or Well Below the NZC Standard. 15% of females are reading Below or Well Below the NZC Standard.</p> <p>Post Analysis:  <b>Analysis of November 2020 Reading Data:</b> <ul style="list-style-type: none"> <li>• End of Year 2019 to 2020 is very similar.</li> <li>• Significant improvement from Mid 2020 to End 2020.</li> <li>• Students featured in the above bracket has increased from 25% to 42% since mid year</li> <li>• Maori: Significant reduction in students in B or WB since mid year- 55.5% to 30.8%</li> <li>• All Reading states show improvement from Mid Year to End of Year, however the shift is not as evident from End 2019 to End 2020. This is the result of a strong academic Year 6 group leaving End 2019.</li> <li>• Future focus on strong Reading Comprehension skills in 2021 in Middle and Senior classes.</li> </ul> </p>
Post data	2 4%	10 22%	14 31%	19 42%	45	
Maori	1 10%	2 20%	3 30%	4 40%	10	
Post data	2 15.4%	2 15.4%	6 46.2%	3 23.1%	13	
Male	1 5%	4 20%	7 35%	8 40%	20	
Post data	1 4.8%	6 28.6%	7 33.3%	7 33.3%	21	
Female	0 0%	4 15%	9 33%	14 52%	27	
Post data	1 4.2%	4 16.7%	7 29.3%	12 50%	24	
<b>Actions to achieve targets What did we do?</b>	<b>Outcomes What happened?</b>		<b>Reasons for Variance Why did it happen?</b>		<b>Evaluation Where to next?</b>	
<ol style="list-style-type: none"> <li>1. Consolidate robust assessment practices</li> <li>2. Staff to analyse assessment data through their classes personal AoV. Set class targets and action plans based on this.</li> <li>3. Find and purchase teaching tools to support children to progress in Reading Comprehension</li> </ol>	<ol style="list-style-type: none"> <li>1. All assessments were carried out, however many were conducted later than they should have been. All staff are familiar with how to use them.</li> <li>2. This did not happen.</li> <li>3. Purchased towards the end of the year.</li> <li>4. Teacher Aide confidence has increased. More communication between</li> </ol>		<ol style="list-style-type: none"> <li>1. All classes have the schedule displayed on teacher wall space. COVID-19 lockdown meant our assessment weeks were interrupted.</li> <li>2. COVID-19 did not allow testing to happen in the right timeframe and put other pressures on staff.</li> <li>3. Had to get funding for the kits which cost more than</li> </ol>		<ol style="list-style-type: none"> <li>1. Ensure new staff are familiar with how to use assessments and schedule. Review all assessments and their effectiveness for 2021.</li> <li>2. Make this a priority for 2021.</li> <li>3. Incorporate into classroom programme for 2021.</li> <li>4. Look at more effective communication tools between programme provider and classroom</li> </ol>	

<ol style="list-style-type: none"> <li>4. Consolidate specialist Teacher Aide programme to support our target students</li> <li>5. Ensure excellent communication between specialist TA and classroom teachers in relation to Reading Intervention Programme</li> <li>6. Consolidate use of 'Performance in Key Assessment' (PiKA) to form Best Fits (OTJ's)</li> <li>7. Analyse data at end of year breaking down year levels and target cohorts</li> <li>8. Review school end of year report to ensure it meets the schools needs</li> <li>9. Work with parents, families and whanau around ways to support student learning.</li> <li>10. Use ETAP to track target students</li> <li>11. Work with Learning Support Coordinator (LSC) to identify students with possible dyslexia</li> <li>12. Work with LSC on 'movement programmes' that will support students brain development.</li> <li>13. Present regularly relevant data to the Board about student reading achievement</li> <li>14. With staff, review the school 'Curriculum Handbook' for staff to follow. Create</li> </ol>	<p>teachers and Teacher Aide. Programme is acknowledged by all staff as an asset to our school.</p> <ol style="list-style-type: none"> <li>5. Covered in point 4</li> <li>6. Relooked at this tool in Christmas holiday "call back day". And again prior to use in Term 2. Parents are familiar with using the tool with support from classroom teacher.</li> <li>7. Done mid and end and presented to the Board. AOV's created after this breakdown.</li> <li>8. Made further changes to the report based on review with staff.</li> <li>9. Creation of distance learning. This allowed staff to communicate more frequently with parents and exposed parents to more teaching practices and resources.</li> <li>10. This has not happened</li> <li>11. One student had significant work done. Coloured sheets were used and an assessment was made by a Behavioural Optometrist. This student has Dyslexic tendencies. Several Assistive Tech items were purchased.</li> <li>12. Belavis programme established in 2 classes. 1 staff member received</li> </ol>	<p>\$1000 each. Two were purchased.</p> <ol style="list-style-type: none"> <li>4. Consistently good results and improvements seen across the board.</li> <li>5. Covered in point 4</li> <li>6. All staff need to be on the same page for this tool. It provides consistency across the school.</li> <li>7. Good practice, MOE requirement. Priority for Paparoa as it had poor assessment practices prior to new Principal in 2018.</li> <li>8. Report had not been updated since 2013 until 2019 where we made significant changes. Further tweaks were needed in 2020.</li> <li>9. This was one of the advantages that came out of the COVID-19 lockdown. Teachers were able to get into the homes like they had never done before.</li> <li>10. COVID-19 disrupted our timeline and pushed this out</li> <li>11. Assessments and intervention suggested that there was more going on for this child. The LSC worked alongside him and observed.</li> <li>12. The school traditionally has behavioural concerns and students with learning disabilities. Movement</li> </ol>	<p>teachers. Ensure better systems in place for recording who is receiving this intervention. Create a specific space for this programme to continue.</p> <ol style="list-style-type: none"> <li>5. Covered in point 4</li> <li>6. Review the assessments being used to ensure they are the best tools that we need. Update after review. Move PiKA onto Google Docs from Word.</li> <li>7. Teaching staff to have a greater involvement in this process and establishing class targets based on data.</li> <li>8. Review at end of 2021 to ensure no further changes were needed.</li> <li>9. Continue the gains made from getting into the homes and establishing strong whanau connections.</li> <li>10. Moved to 2021</li> <li>11. More intervention and support for the student mentioned. More identification will happen for other students in 2021.</li> <li>12. Move staff training by external provider. Principal to learn how to use Belavis. Look at financial investment for PMP as an extension to Move to Learn. Continue and imbed in 2021.</li> <li>13. Continue in 2021.</li> <li>14. Moved to 2021</li> </ol>
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<p>'Preferred Practice in core learning areas, Behaviour Management and Interactions with parents.</p> <p><b>How will this be measured:</b></p> <ul style="list-style-type: none"> <li>• Data</li> <li>• Analysis of Variance</li> <li>• Teacher confidence</li> <li>• ETAP data entry</li> <li>• Evidence in Unit planning</li> <li>• Participation in SAF Change Team meetings</li> <li>• Board meeting data reporting</li> </ul>	<p>external training. Move to Learn established in junior class. Small group of juniors worked with LSC for additional Move to learn work.</p> <p>13. Several times a year as part of normal reporting cycle.</p> <p>14. This has not happened</p>	<p>classes that focus on improving students concentration and reducing frustration was a direction we naturally needed to go.</p> <p>13. To ensure transparency with the Board. To ensure the school is working towards its targets.</p> <p>14. COVID-19 disrupted our timeline and pushed this out</p>	
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**Paparoa School Analysis of Variance and Writing Target 2020**

<p><b>Strategic Goal 1:</b> To provide quality learning programmes that meet individual students' needs and abilities academically, socially, physically and emotionally.</p>	<p><b>Annual Aims</b></p> <ol style="list-style-type: none"> <li>1. Improve Te Reo and Tikanga Maori programmes within the school to extend understanding and knowledge of Maori language, values, attitudes, customs, and traditions.</li> <li>2. Improve educational outcomes in Writing.</li> <li>3. Provide ICT opportunities for learning so that Optimal Learning is supported by up to date, functioning ICT.</li> <li>4. Provide a balance of academic, sporting and cultural learning activities.</li> <li>5. Provide leadership opportunities for students</li> <li>6. Enviro Schools</li> <li>7. Zones of Regulation</li> <li>8. Virtues Project</li> <li>9. Use school SMS to monitor 'At Risk' students (ongoing</li> <li>10. Use school SMS to monitor 'Reading Intervention' students (Annual)</li> </ol> <p>Annual Aims in relation to this Target Area</p>	<p><b>2020 Target- Specific to Writing</b></p> <ol style="list-style-type: none"> <li>1. Reduce percentage of students Below or Well Below the NZC to no more than 20%, currently 35%.- not met (made progress)</li> <li>2. To bring the percentage of Maori Below or Well Below (45%) closer to that of the whole school data (35%)- not met (were very close)</li> <li>3. To bring the percentage of males Below or Well Below (47%) closer to that of the whole school data (35%)- not met (made progress)</li> </ol>
<p><b>Baseline Data</b> 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. This has continued into 2019.</p>		
<p><b>Cohort Data</b></p>	<p><b>Analysis of November 2019 Writing Data</b></p>	

Year at school	Well below	Below	At	Above	Total Number
After 1	4 8%	14 27%	20 38%	14 27%	52
Post data	3 6.7%	10 22.2%	16 35.6%	16 35.6%	45
Maori	1 9%	4 36%	5 46%	1 9%	11
Post data	2 15.4%	3 23.1%	4 30.8%	4 30.4%	13
Male	3 14%	7 33%	8 38%	3 14%	21
Post data	1 4.8%	8 38.1%	6 28.6%	6 28.6%	21
Female	1 3%	7 23%	12 38%	11 36%	31
Post data	2 8.3%	2 8.3%	10 41.7%	10 41.7%	24

- 35% of students are writing Below or Well Below the NZC Standard.
- 45% of Maori students are writing Below or Well Below the NZC Standard.
- 47% of male students are writing Below of Well Below the NZC Standard.
- 36% of females are writing Above the NZC Standard.

Post Analysis:

**Analysis of November 2020 Writing Data:**

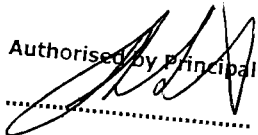
- Students featured At or Above has increased from 65% to 71.2% and increased from 55% mid year. This shows a significant improvement.
- Students featured B or WB has decreased from 35% to 28.9% and decreased from 45% mid year. Another great gain.
- Maori students below or well below has increased from approx 55% to 61.6% which is significant. But it has increased from 44% mid year.
- Maori are still over represented in the B or WB category with 38.5% compared to only 35% end of 2019. However there has been a good decrease since mid year where it was 55% B or WB.
- A significant shift for one of our tracking cohorts (Year 3 2019, Year 4 2020). Only 8% of students are featured in B or WB compared with 100% end of 2019 and 50% are now Above.

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"> <li>1. Consolidate the use of our robust assessment practices</li> <li>2. Staff to analyse assessment data through their classes personal AoV. Set class targets and action plans based on this.</li> <li>3. Staff to undertake Teaching as Inquiry in Writing</li> <li>4. Staff to work with external Professional Development "Write that Essay". Incorporate into Teaching as Inquiry work</li> <li>5. Use data to inform 'Best Fit's' (OTJ)</li> <li>6. Analyse data at end of year breaking down year levels and target cohorts</li> <li>7. Consolidate use of 'Performance in Key Assessment' (PiKA) to form Best Fits (OTJ's)</li> <li>8. Use ETAP to track target students</li> <li>9. Present regularly relevant data to the Board about student Literacy achievement</li> <li>10. Use Easttle for assessment and to inform OTJ's</li> <li>11. Develop writing programmes that focus on: genre teaching, writing motivation, use of cameos. Model and sharing at staff meetings</li> <li>12. With staff, review the school 'Curriculum Handbook' for staff to follow. Create</li> </ol>	<ol style="list-style-type: none"> <li>1. Staff are very familiar with practices and how to assess using specific whole school tools</li> <li>2. This did not happen</li> <li>3. This was conducted through the support of external PD providers Write that Essay. All staff completed a writing inquiry which helped to improve an aspect of their teaching practice.</li> <li>4. Staff had several hui and workshops throughout the year. COVID did slow things, however we made up the time. Teachers used new learning in classrooms.</li> <li>5. Teachers used mid year writing assessment data to decide on the best fit for students mid year placement.</li> <li>6. Principal does this and reports to the Board. Is also evident in this document.</li> <li>7. Teachers used mid year writing assessment data to decide on the best fit for students mid year placement.</li> <li>8. This did not happen</li> <li>9. Several times a year as part of normal reporting cycle.</li> <li>10. Staff used this assessment tool. Staff relooked at how to best use the tool and moderated their writing</li> </ol>	<ol style="list-style-type: none"> <li>1. To ensure consistency and reliability of the data we are viewing from class to class and year to year.</li> <li>2. COVID-19 did not allow testing to happen in the right timeframe and put other pressures on staff.</li> <li>3. This is a school requirement and is part of our appraisal process.</li> <li>4. School applied for PLD funding for 2020 and were successful. Write that Essay were the providers and walked us through the inquiry process.</li> <li>5. To ensure consistency in how we are grading students and to ensure parents have correct and transparent information.</li> <li>6. MOE requirement. Also fits with our schools desire to provide parents with transparent information.</li> <li>7. To ensure consistency in how we are grading students and to ensure parents have correct and transparent information.</li> <li>8. Due to COVID-19 this area was pushed out. Our support person was not available to come onsite.</li> <li>9. To ensure transparency with the Board. To ensure the school is working towards its targets.</li> </ol>	<ol style="list-style-type: none"> <li>1. Ensure new staff are familiar with how to use assessments and schedule. Review all assessments and their effectiveness for 2021.</li> <li>2. Priority 2021</li> <li>3. Teaching as Inquiry will be imbedded in new Professional Growth Cycle. Teachers will be encouraged to continue to make gains from new learning in 2020.</li> <li>4. Teachers will be encouraged to continue to make gains from new learning in 2020.</li> <li>5. Consolidate the practice.</li> <li>6. Normal practice</li> <li>7. Consolidate the practice.</li> <li>8. 2021 priority</li> <li>9. Continue in 2021.</li> <li>10. Embed the use in 2021.</li> <li>11. Consolidate in 2021 with a unit holder in charge of promotion.</li> <li>12. Moved to 2021</li> </ol>
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<p>'Preferred Practice in core learning areas, Behaviour Management and Interactions with parents.</p> <p><b>How will this be measured:</b></p> <ul style="list-style-type: none"> <li>• Data</li> <li>• Analysis of Variance</li> <li>• Teacher confidence</li> <li>• ETAP data entry</li> <li>• Evidence in Unit planning</li> <li>• Participation in SAF Change Team meetings</li> <li>• Board meeting data reporting</li> </ul>	<p>samples to ensure consistency.</p> <p>11. Through a combination of the "Paparua Curriculum Handbook" and the PLD from WtE, staff have created a Teacher writing and Express writing curriculum for writing.</p> <p>12. This has not happened</p>	<p>10. To ensure consistency across all year levels.</p> <p>11. To ensure that skills based learning was coupled with an enjoyment of writing.</p> <p>12. COVID-19 disrupted our timeline and pushed this out</p>	
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Authorised by Principal



Signed by BOJ

