

# TE PAHU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2013
<b>Principal:</b>	Meegan Dunn
<b>School Address:</b>	671 Te Pahu Road, Te Pahu
<b>School Postal Address:</b>	671 Te Pahu Road RD 5, Hamilton, 3285
<b>School Phone:</b>	07 825 9849
<b>School Email:</b>	debbieb@tepahu.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
ELIZABETH OVERDYCK	Chairperson	Elected	May 2022
MEEGAN DUNN	Principal	ex Officio	
KATHRYN ADAMS	Parent Rep	Elected	May 2022
GLEN CROMPTON	Parent Rep	Elected	May 2022
PATRICK MCDAID	Parent Rep	Elected	May 2022
KATE PARR	Parent Rep	Elected	May 2022
EDWARD WALKER	Staff Rep	Elected	May 2022
KIM MCVINNIE - SECRETAR\	Other	Appointed	

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

# TE PAHU SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Te Pahu 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.

Elizabeth Overdyck  
Full Name of Board Chairperson

Meegan Dunn  
Full Name of Principal

E Overdyck  
Signature of Board Chairperson

M Dunn  
Signature of Principal

28/5/2021  
Date:

28/5/2021  
Date:

# Te Pahu 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	979,192	970,848	860,218
Locally Raised Funds	3	55,024	50,660	80,566
Interest income		282	500	2,355
		<u>1,034,498</u>	<u>1,022,008</u>	<u>943,139</u>
<b>Expenses</b>				
Locally Raised Funds	3	32,847	14,450	44,636
Learning Resources	4	701,072	692,466	597,431
Administration	5	79,275	84,763	78,646
Finance		442	-	193
Property	6	199,603	216,102	219,068
Depreciation	7	29,031	25,000	30,886
		<u>1,042,270</u>	<u>1,032,781</u>	<u>970,860</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>(7,772)</b>	<b>(10,773)</b>	<b>(27,721)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>(7,772)</b></u>	<u><b>(10,773)</b></u>	<u><b>(27,721)</b></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.



**Te Pahu 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>		191,800	219,521	219,521
Total comprehensive revenue and expense for the year		(7,772)	(10,773)	(27,721)
Capital Contributions from the Ministry of Education				
<b>Equity at 31 December</b>	23	184,028	208,748	191,800
Retained Earnings		184,028	208,748	191,800
<b>Equity at 31 December</b>		184,028	208,748	191,800

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.



# Te Pahu 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	94,730	20,039	12,560
Accounts Receivable	9	53,222	42,705	23,961
GST Receivable		-	3,092	3,319
Prepayments		2,481	1,522	3,058
Inventories	10	2,611	2,812	2,306
Investments	11	40,394	71,057	73,121
		<u>193,438</u>	<u>141,227</u>	<u>118,325</u>
<b>Current Liabilities</b>				
GST Payable		8,939	-	-
Accounts Payable	13	64,426	54,066	42,945
Provision for Cyclical Maintenance	14	6,309	-	900
Painting Contract Liability - Current Portion	15	7,639	7,639	7,639
Finance Lease Liability - Current Portion	16	6,198	7,211	4,547
Funds held for Capital Works Projects	17	35,807	-	-
		<u>129,318</u>	<u>68,916</u>	<u>56,031</u>
<b>Working Capital Surplus/(Deficit)</b>		64,120	72,311	62,294
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	172,233	176,309	178,075
		<u>172,233</u>	<u>176,309</u>	<u>178,075</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	36,513	32,382	33,248
Painting Contract Liability	15	5,729	-	12,413
Finance Lease Liability	16	10,083	7,490	2,908
		<u>52,325</u>	<u>39,872</u>	<u>48,569</u>
<b>Net Assets</b>		<u>184,028</u>	<u>208,748</u>	<u>191,800</u>
<b>Equity</b>		<u>184,028</u>	<u>208,748</u>	<u>191,800</u>

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



**Te Pahu School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Note</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
		<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
			<b>\$</b>	
<b>Cash flows from Operating Activities</b>				
Government Grants		214,270	198,958	197,662
Locally Raised Funds		53,743	30,560	80,566
Goods and Services Tax (net)		12,258	-	(227)
Payments to Employees		(87,259)	(84,598)	(106,886)
Payments to Suppliers		(159,665)	(129,817)	(160,731)
Cyclical Maintenance Payments in the year		-	(1,000)	-
Interest Paid		(442)	-	(193)
Interest Received		661	500	2,499
Net cash from/(to) Operating Activities		<u>33,566</u>	<u>14,603</u>	<u>12,690</u>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(8,784)	-	(6,156)
Purchase of Investments		(40,394)	-	-
Proceeds from Sale of Investments		73,121	-	-
Net cash from/(to) Investing Activities		<u>23,943</u>	<u>-</u>	<u>(6,156)</u>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(4,462)	(4,835)	(5,199)
Painting contract payments		(6,684)	(7,639)	(6,685)
Funds Held for Capital Works Projects		35,807	-	-
Net cash from/(to) Financing Activities		<u>24,661</u>	<u>(12,474)</u>	<u>(11,884)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><u>82,170</u></u>	<u><u>2,129</u></u>	<u><u>(5,350)</u></u>
Cash and cash equivalents at the beginning of the year	8	12,560	17,910	17,910
<b>Cash and cash equivalents at the end of the year</b>	8	<u><u>94,730</u></u>	<u><u>20,039</u></u>	<u><u>12,560</u></u>

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.



# Te Pahu School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Te Pahu 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 12.

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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



**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	18-40 Years
Furniture and Equipment	5-15 Years
Information and Communication	5 Years
Motor Vehicles	5 Years
Textbooks	4 Years DV
Library Resources	8 Years DV
Leased assets held under a Finance Lease	Term of Lease



## **I) 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. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

## **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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	199,482	187,180	182,864
Teachers' Salaries Grants	616,988	614,090	499,760
Use of Land and Buildings Grants	146,534	157,800	160,623
Resource Teachers Learning and Behaviour Grants	-	-	548
Other MoE Grants	16,188	11,778	16,423
	<u>979,192</u>	<u>970,848</u>	<u>860,218</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$2,569 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	11,739	13,000	26,867
Activities	7,200	4,700	19,841
Trading	3,100	4,000	3,937
Fundraising	17,037	12,860	15,167
Minivan Operations	348	500	522
School House	15,600	15,600	14,232
	<u>55,024</u>	<u>50,660</u>	<u>80,566</u>
<b>Expenses</b>			
Activities	13,337	500	21,133
Trading	4,004	4,000	4,779
Fundraising (Costs of Raising Funds)	13,269	5,800	16,960
Minivan Operations	537	550	430
School House	1,700	3,600	1,334
	<u>32,847</u>	<u>14,450</u>	<u>44,636</u>
<i>Surplus for the year Locally raised funds</i>	<u>22,177</u>	<u>36,210</u>	<u>35,930</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	22,150	24,878	18,398
Library Resources	6,641	6,410	6,659
Employee Benefits - Salaries	655,975	646,088	555,361
Staff Development	9,418	8,000	7,907
Equity Issues	-	-	205
Principals Allocation	4,622	3,890	6,385
Computers	2,266	3,200	2,516
	<u>701,072</u>	<u>692,466</u>	<u>597,431</u>



## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	6,569	4,500	5,026
Board of Trustees Fees	3,500	4,600	3,732
Board of Trustees Expenses	1,193	610	1,157
Communication	2,549	2,000	1,881
Consumables	3,298	5,043	2,774
Operating Lease	1,484	4,015	715
Legal Fees	1,128	1,650	-
Other	8,220	7,945	9,865
Employee Benefits - Salaries	48,495	49,700	48,544
Insurance	339	2,000	4,252
Service Providers, Contractors and Consultancy	2,500	2,700	700
	<u>79,275</u>	<u>84,763</u>	<u>78,646</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	5,134	2,280	2,310
Consultancy and Contract Services	1,531	7,000	3,178
Cyclical Maintenance Expense	8,704	8,000	8,766
Grounds	4,634	3,010	3,464
Heat, Light and Water	9,139	15,192	15,250
Repairs and Maintenance	5,135	5,420	5,099
Use of Land and Buildings	146,534	157,800	160,623
Security	336	-	535
Consultants	18,456	17,400	19,843
	<u>199,603</u>	<u>216,102</u>	<u>219,068</u>

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

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Buildings	2,612	2,398	2,963
Building Improvements	1,993	1,613	1,993
Furniture and Equipment	11,197	9,206	11,373
Information and Communication Technology	5,639	4,665	5,763
Leased Assets	5,338	5,402	6,674
Library Resources	2,252	1,716	2,120
	<u>29,031</u>	<u>25,000</u>	<u>30,886</u>





## 8. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	-	2,129	10,740
Bank Call Account	35,464	17,910	1,820
Short-term Bank Deposits	59,266	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>94,730</u>	<u>20,039</u>	<u>12,560</u>

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

Of the \$94,730 Cash and Cash Equivalents \$35,807 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	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	1,588	707	307
Interest Receivable	-	523	379
Teacher Salaries Grant Receivable	51,634	41,475	23,275
	<u>53,222</u>	<u>42,705</u>	<u>23,961</u>
Receivables from Exchange Transactions	1,588	1,230	686
Receivables from Non-Exchange Transactions	51,634	41,475	23,275
	<u>53,222</u>	<u>42,705</u>	<u>23,961</u>

## 10. Inventories

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery & Sundries	1,959	2,277	1,741
Uniforms	652	535	565
	<u>2,611</u>	<u>2,812</u>	<u>2,306</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	40,394	71,057	73,121
Total Investments	<u>40,394</u>	<u>71,057</u>	<u>73,121</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	64,658	-	-	-	(2,612)	62,046
Building Improvements	21,144	-	-	-	(1,993)	19,151
Furniture and Equipment	52,568	-	-	-	(11,197)	41,371
Information and Communication Technology	17,181	6,494	-	-	(5,639)	18,036
Leased Assets	9,069	14,404	-	-	(5,338)	18,136
Library Resources	13,455	2,290	-	-	(2,252)	13,493
<b>Balance at 31 December 2020</b>	<b>178,075</b>	<b>23,188</b>	<b>-</b>	<b>-</b>	<b>(29,031)</b>	<b>172,233</b>

The net carrying value of equipment held under a finance lease is \$18,136 (2019: \$9,069)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	154,067	(92,021)	62,046
Building Improvements	58,332	(39,181)	19,151
Furniture and Equipment	204,802	(163,431)	41,371
Information and Communication Technology	148,741	(130,705)	18,036
Motor Vehicles	18,085	(18,085)	-
Textbooks	2,056	(2,056)	-
Leased Assets	35,883	(17,747)	18,136
Library Resources	45,305	(31,812)	13,493
<b>Balance at 31 December 2020</b>	<b>667,271</b>	<b>(495,038)</b>	<b>172,233</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	67,621	-	-	-	(2,963)	64,658
Building Improvements	23,138	-	-	-	(1,993)	21,144
Furniture and Equipment	60,775	3,165	-	-	(11,373)	52,568
Information and Communication Technology	21,694	1,250	-	-	(5,763)	17,181
Leased Assets	14,247	1,496	-	-	(6,674)	9,069
Library Resources	13,835	1,741	-	-	(2,120)	13,455
<b>Balance at 31 December 2019</b>	<b>201,310</b>	<b>7,652</b>	<b>-</b>	<b>-</b>	<b>(30,886)</b>	<b>178,075</b>

The net carrying value of equipment held under a finance lease is \$9,069 (2018: \$14,247)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	154,067	(89,409)	64,658
Building Improvements	58,332	(37,188)	21,144
Furniture and Equipment	204,802	(152,234)	52,568
Information and Communication Technology	142,247	(125,066)	17,181
Motor Vehicles	18,085	(18,085)	-
Textbooks	2,056	(2,056)	-
Leased Assets	21,479	(12,410)	9,069
Library Resources	43,015	(29,560)	13,455
<b>Balance at 31 December 2019</b>	<b>644,083</b>	<b>(466,008)</b>	<b>178,075</b>

### 13. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	3,437	8,402	25,636
Accruals	8,904	3,751	6,251
Capital Accruals for PPE items	-	-	(12,447)
Employee Entitlements - Salaries	51,634	41,475	23,275
Employee Entitlements - Leave Accrual	451	438	230
	<u>64,426</u>	<u>54,066</u>	<u>42,945</u>
Payables for Exchange Transactions	65,753	54,066	42,945
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>65,753</u>	<u>54,066</u>	<u>42,945</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	34,148	24,382	25,382
Increase to the Provision During the Year	8,757	8,000	8,766
Adjustment to the Provision	(83)	-	-
Provision at the End of the Year	<u>42,822</u>	<u>32,382</u>	<u>34,148</u>
Cyclical Maintenance - Current	6,309	-	900
Cyclical Maintenance - Term	36,513	32,382	33,248
	<u>42,822</u>	<u>32,382</u>	<u>34,148</u>

### 15. Painting Contract Liability

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Liability	7,639	7,639	7,639
Non Current Liability	5,729	-	12,413
	<u>13,368</u>	<u>7,639</u>	<u>20,052</u>

In 2018 the Board signed an agreement with Programmed Maintenance Ltd (the contractor) for an agreed programme of work covering a 5 year period. The programme provides for Painting of the Ministry owned buildings in 1, with regular maintenance in subsequent years. The agreement has an annual commitment of \$7,639. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

## 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	7,334	7,211	4,547
Later than One Year and no Later than Five Years	13,746	7,490	2,908
	<u>21,080</u>	<u>14,701</u>	<u>7,455</u>

## 17. 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 \$
Block D&C Upgrade <i>in progress</i>	-	70,478	(46,863)	-	23,615
Roofing Replacement <i>in progress</i>	-	83,111	(79,480)	-	3,631
Playground <i>in progress</i>	-	8,561	-	-	8,561
Totals	-	<u>162,150</u>	<u>(126,343)</u>	-	<u>35,807</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	35,807
Funds Due from the Ministry of Education	-
	<u>35,807</u>

2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Water Supply and Water filter replacement <i>completed</i>	-	10,327	(10,327)	-	-
Totals	-	<u>10,327</u>	<u>(10,327)</u>	-	-

## 18. Related Party Transactions

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

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



## 19. Remuneration

### Key management personnel compensation

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,500	3,732
Full-time equivalent members	0.13	0.21
<i>Leadership Team</i>		
Remuneration	299,832	246,982
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>303,332</u>	<u>250,714</u>
Total full-time equivalent personnel	<u>3.13</u>	<u>3.21</u>

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

### Principal

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

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	<b>2020 FTE Number</b>	<b>2019 FTE Number</b>
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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:

	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	-	-
Number of People	-	-

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

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

a) \$83,216 contract with Playground Creations for the Playground Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,561 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	94,730	20,039	12,560
Receivables	53,222	42,705	23,961
Investments - Term Deposits	40,394	71,057	73,121
Total Financial assets measured at amortised cost	<u>188,346</u>	<u>133,801</u>	<u>109,642</u>

### Financial liabilities measured at amortised cost

Payables	64,426	54,066	42,945
Borrowings - Loans	-	-	-
Finance Leases	16,281	14,701	7,455
Painting Contract Liability	13,368	7,639	20,052
Total Financial Liabilities Measured at Amortised Cost	<u>94,075</u>	<u>76,406</u>	<u>70,452</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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



## **Te Pahu School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,682 (excluding GST). The funding was spent on sporting endeavours.



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF TE PAHU SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Te Pahu School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 Sector – Public Benefit Entity Standards, Reduced Disclosure Regime*.

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

**Basis 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.

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.  
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## **Responsibilities of the Board for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Kiwisport and Analysis of Variance Reporting, 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.



Paul Lawrence  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Hamilton, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Te Pahu School	<b>School Number:</b>	2013
<b>Strategic Aim:</b>	Student Achievement: Lift student achievement in literacy and numeracy through a range of initiatives including inquiry		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Deepen teaching and learning through an inquiry based learning environment fostering metacognition and learning to learn.</li> <li>• Deepen understanding to embed assessment for learning practices, with a focus on feedback and feedforward.</li> <li>• Develop IEPs for priority learners involving teachers, parents, Learning Support Coordinators and outside agencies when required.</li> <li>• Specify interests, needs and next steps for all students below expectation within our class descriptions and review termly</li> <li>• Monitor student achievement against curriculum levels on our school progress graphs each term.</li> <li>• Extend student thinking and collaborative practices through the digital technologies curriculum and an e-learning approach.</li> </ul>		
<b>Target:</b>	<p>2020 Annual Targets: Mathematics</p> <p><b>Year Seven Students:</b> To move seven students working within curriculum level 2 to work at the end of Curriculum level 3, towards level 4</p>		
<b>Baseline Data:</b>	<p><b>Year 7 Students:</b></p> <p>Seven year 7 students are working within level 2 of the curriculum</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Analyse and utilize PAT, and PRIME testing for information to plan to meet students' needs.</li> <li>Effective teaching to address needs with a focus on target students.</li> <li>Employment of teacher aide to support teaching of PRIME maths in Kokako</li> <li>Introduce 'Mathwhizz' across the senior school</li> <li>Professional development in the teaching of PRIME Math</li> <li>Teacher sharing of strategies to support maths learning in a staff meeting each term.</li> <li>Cross-group students between classrooms to best meet their learning needs.</li> </ul>	<p>Two of the target students have left our school and are no longer included in the data.</p> <p>One year 7 student is now working at the end of level 3 and has reached the target set.</p> <p>Two Year 7 students are working within level 3-3P</p> <p>Two students have had accelerated learning and are now working within level 4 of the curriculum.</p> <p>One student has moved 2 curriculum levels in a year</p>	<p>Due to the disruption this year with COVID-19 learning has been disrupted for these priority learners</p> <p>Identifying the needs of the learners through assessment data and prioritising these students in day to day teaching.</p> <p>Having a home school approach developing individual education plans(IEPs) for these learners involving the parents, students, teachers to set goals.</p> <p>Engaging the learners with 'real life' situations and meaningful tasks for mathematics</p> <p>Our learning support coordinator supporting the teachers and the teacher aide to support the learning of these students</p> <p>Increased teacher knowledge in the teaching of PRIME math supported by Mathwhizz</p> <p>Collaborating at staff meetings and participating in PRIME professional development increased teacher knowledge.</p>	<p>Continue best practice of identifying priority learners in class descriptions, implementing IEPs for these learners, highlighting them in teacher planning and prioritising teaching and learning.</p> <p>Continue to support learning with a teacher aide, funded through the operations fund.</p> <p>Continue to invest in mathwhizz to support learning</p>
<b>Planning for next year:</b>			
Continue the students who did not reach the annual target as Priority learners, collaborating with whanau, learning support coordinator, SENCO, teachers and teacher aide to implement learning systems to support the learner in their achievement.			



# Analysis of Variance Reporting



<b>School Name:</b>	Te Pahu School	<b>School Number:</b>	2013
<b>Strategic Aim:</b>	Student Achievement: Lift student achievement in literacy and numeracy through a range of initiatives including inquiry		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Deepen teaching and learning through an inquiry based learning environment fostering metacognition and learning to learn.</li> <li>• Deepen understanding to embed assessment for learning practices, with a focus on feedback and feedforward.</li> <li>• Develop IEPs for priority learners involving teachers, parents, Learning Support Coordinators and outside agencies when required.</li> <li>• Specify interests, needs and next steps for all students below expectation within our class descriptions and review termly</li> <li>• Monitor student achievement against curriculum levels on our school progress graphs each term.</li> <li>• Extend student thinking and collaborative practices through the digital technologies curriculum and an e-learning approach.</li> </ul>		
<b>Target:</b>	<p>2020 Annual Targets: Reading</p> <p>Year two: Move 3 students from Yellow level (6,7,8) to Turquoise (17/18)- Move 1 student from Blue (9,10,11) to Turquoise (17/8)-</p> <p>Year Five: Move 1 student from Turquoise (17/18) to Level 25 ( 9-9.5years)- Move 2 students from Purple (19/20) to Level 27/28 (10-11years)-</p>		
<b>Baseline Data:</b>	<p>Year two Students: Three students working at Yellow level (6,7,8) One student working at Blue level (9,10,11)</p> <p>Year five Students: One student working at Turquoise level (17/18) Two students working at Purple (19/20)</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Effectively utilize running records, PAT, and PROBE to identify and meet the needs of students.</li> <li>Identify students and groups of students to be specifically targeted through classroom teaching.</li> <li>Use of relevant professional learning to support teacher knowledge in the teaching of reading.</li> <li>Support learners in the 'Early Words' program</li> <li>Cross-group students between classrooms to best meet their learning needs.</li> <li>Through our local curriculum reading will be purposeful and meaningful to the student</li> </ul>	<p>One of the Year 2 students reached the target of reading at Turquoise (17/18)- moving from level 6 to level 18.</p> <p>Two of the Year 2 students moved from level 6- level 16. They are working just below the set annual target. These students continue to be closely monitored.</p> <p>The fourth year 2 students reached the target moving from level 9- level 18.</p> <p>Three of the four students are working at or above the set target</p> <p>Year five students: One of the target students has left our school during the year. Of the two remaining students in year 5 one student moved from 2B-2A. The other student moved 2P-2A</p>	<p>Identifying the needs of the learners through assessment data and prioritising these students in day to day teaching. Having a home school approach developing individual education plans for these learners involving the parents, students, teachers to set goals.</p> <p>We developed the skills required with a group of parents to support the implementation of 'Early Words' in the junior school.</p> <p>Due to the disruption this year with COVID-19 learning has been disrupted for these priority learners</p>	<p>Continue best practice of identifying priority learners in class descriptions, implementing IEPs for these learners, highlighting them in teacher planning and prioritising teaching and learning.</p> <p>Continue to support learning with a teacher aide, funded through the operations fund.</p>
<b>Planning for next year:</b>			
<p>Continue the students who did not reach the annual target as Priority learners, collaborating with whanau, learning support coordinator, SENCO, teachers and teacher aide to implement learning systems to support the learner in their achievement.</p>			



# Analysis of Variance Reporting



<b>School Name:</b>	Te Pahu School	<b>School Number:</b>	2013
<b>Strategic Aim:</b>	Student Achievement: Lift student achievement in literacy and numeracy through a range of initiatives including inquiry		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>• Deepen teaching and learning through an inquiry based learning environment fostering metacognition and learning to learn.</li> <li>• Deepen understanding to embed assessment for learning practices, with a focus on feedback and feedforward.</li> <li>• Develop IEPs for priority learners involving teachers, parents, Learning Support Coordinators and outside agencies when required.</li> <li>• Specify interests, needs and next steps for all students below expectation within our class descriptions and review termly</li> <li>• Monitor student achievement against curriculum levels on our school progress graphs each term.</li> <li>• Extend student thinking and collaborative practices through the digital technologies curriculum and an e-learning approach.</li> </ul>		
<b>Target:</b>	<p>2020 Annual Targets: Writing</p> <p><b>Year 5 students:</b> To move 5 students from beginning level 2 to beginning level 3 of the NZC</p> <p><b>Year 7 students:</b> To move 5 students end of level 2 to the end of level 3 of the NZC</p>		
<b>Baseline Data:</b>	<p><b>Year 5 students :</b></p> <p>Five year 5 students are working at the beginning of level 2 of the NZC</p> <p><b>Year 7 students:</b></p> <p>Five year 7 students are working at the end of level 2 of the NZC</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Update classroom descriptions to include a list of every student achieving below and interventions required also developing an IEP for each student.</li> <li>Use of writing samples and e-asttle to assess and plan for student needs.</li> <li>Continue with a school literacy leader to embed best practice in literacy across the school.</li> <li>Continue moderation of writing both in-school and through the Rural and Roses cluster moderation meetings.</li> <li>Through our local curriculum writing will be purposeful and meaningful to the student</li> </ul>	<p>One of the year 5 students has left our school and no longer included in the data. Three of the year 5 students have made progress and now working at the end of level 2- 2A (movement 2B-2A)</p> <p>One year 5 student is now working at the beginning of level 3- 3B (movement 2B-3B)</p> <p>Of the year 7 students one student reached the target and is working at L3A. (movement 2A-3A)</p> <p>Three year 7 students are working within level 3 of the NZC- 3P (movement 2A- 3P)</p>	<p>Due to the disruption this year with COVID-19 learning has been disrupted for these priority learners</p> <p>Identifying the needs of the learners through assessment data and prioritising these students in day to day teaching.</p> <p>Having a home school approach developing individual education plans for these learners involving the parents, students, teachers to set goals.</p> <p>Engaging the learners with ‘real life’ situations and meaningful tasks for writing</p> <p>Our learning support coordinator supporting the teachers and the teacher aide to support the learning of these students- using Learning in the Fastlane- Suzy Pepper Rollins</p> <p>Learning support coordinator screening Year 7 students to identify further learning needs of the learners.</p>	<p>Continue best practice of identifying priority learners in class descriptions, implementing IEPs for these learners, highlighting them in teacher planning and prioritising teaching and learning.</p> <p>Continue to support learning with a teacher aide, funded through the operations fund.</p> <p>Continue to have a focus on literacy teaching school wide with a focus on the Te Pahu School Literacy Progressions</p>
<b>Planning for next year:</b>			
<p>Continue the students who did not reach the annual target as Priority learners, collaborating with whanau, learning support coordinator, SENCO, teachers and teacher aide to implement learning systems to support the learner in their achievement.</p> <p>Investigating further interventions to make a difference to these learners</p>			