

Independent auditor's report

To the readers of the financial statements of Churton Park School for the year ended 31 December 2020

The Auditor-General is the auditor of Churton Park School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 15 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1, and pages 22 to 27 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.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

CHURTON PARK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2824
Principal:	Matthew Stanley
School Address:	90 Churton Drive, Churton Park
School Postal Address:	90 Churton Drive, Churton Park, Wellington, 6037
School Phone:	04 478 4282
School Email:	office@churtonpark.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Kevin Brown	Chairperson	Elected	Nov 2023
Matthew Stanley	Principal	ex Officio	
Kelly Simmons	Parent Rep	Elected	Nov 2020
Simon Hogg	Parent Rep	Elected	Nov 2023
Emily Burton	Parent Rep	Elected	May 2022
Susan Pye	Parent Rep	Elected	May 2022
Kentaro Manabe	Parent Rep	Elected	May 2022
Nicola Rees-Thomas	Parent Rep	Elected	Nov 2023
Nikita Chhagan	Staff Rep	Elected	May 2022

Accountant / Service Provider: Education Services Ltd

CHURTON PARK SCHOOL

Annual Report - For the year ended 31 December 2020

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Churton Park 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.

Kevin Brown

Full Name of Board Chairperson



Signature of Board Chairperson

15 May 2021

Date:

Matt Stanley

Full Name of Principal



Signature of Principal

15/05/21

Date:

Churton Park School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,934,042	2,418,219	2,545,649
Locally Raised Funds	3	209,429	229,624	279,856
Interest income		17,943	13,000	19,715
International Students	4	15,750	20,000	11,810
		<u>3,177,164</u>	<u>2,680,843</u>	<u>2,857,030</u>
Expenses				
Locally Raised Funds	3	115,756	98,741	134,218
International Students	4	-	1,250	640
Learning Resources	5	1,973,363	1,873,414	1,933,402
Administration	6	178,090	191,260	169,135
Finance		2,966	-	2,738
Property	7	778,919	449,036	448,078
Depreciation	8	75,560	70,000	86,847
Loss on Disposal of Property, Plant and Equipment		79,556	-	17,432
		<u>3,204,210</u>	<u>2,683,701</u>	<u>2,792,490</u>
Net Surplus / (Deficit) for the year		(27,046)	(2,858)	64,540
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(27,046)</u>	<u>(2,858)</u>	<u>64,540</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.

Churton Park School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		1,445,389	1,341,830	1,335,908
Total comprehensive revenue and expense for the year		(27,046)	(2,858)	64,540
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	44,941
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	1,418,343	1,338,972	1,445,389
Retained Earnings		1,418,343	1,338,972	1,445,389
Equity at 31 December		1,418,343	1,338,972	1,445,389

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.

Churton Park School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	9	38,823	267,343	164,808
Accounts Receivable	10	141,994	104,808	115,156
GST Receivable		13,608	12,507	7,774
Prepayments		10,004	-	14,959
Inventories	11	2,022	2,176	1,355
Investments	12	796,391	445,106	600,918
Assets Pending		4,146	-	-
		1,006,988	831,940	904,970
Current Liabilities				
Accounts Payable	14	163,303	132,540	139,703
Revenue Received in Advance	15	13,478	735	130
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	17	12,824	10,650	13,423
		189,605	143,925	153,256
Working Capital Surplus/(Deficit)		817,383	688,015	751,714
Non-current Assets				
Property, Plant and Equipment	13	650,081	667,162	748,371
		650,081	667,162	748,371
Non-current Liabilities				
Provision for Cyclical Maintenance	16	37,250	-	30,000
Finance Lease Liability	17	11,871	16,205	24,696
		49,121	16,205	54,696
Net Assets		1,418,343	1,338,972	1,445,389
Equity		1,418,343	1,338,972	1,445,389

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

Churton Park School
Statement of Cash Flows
For the year ended 31 December 2020

	2020	2020	2019
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	633,594	545,864	598,418
Locally Raised Funds	209,312	90,200	279,238
International Students	29,228	20,000	11,810
Goods and Services Tax (net)	(5,834)	-	4,733
Payments to Employees	(338,344)	2,828,828	(321,709)
Payments to Suppliers	(408,108)	(3,328,849)	(414,386)
Cyclical Maintenance Payments in the year	-	(25,000)	-
Interest Paid	(2,966)	-	(2,738)
Interest Received	17,677	13,000	19,103
Net cash from/(to) Operating Activities	134,559	144,043	174,469
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(56,827)	-	(29,636)
Purchase of Investments	(279,754)	-	(262,979)
Proceeds from Sale of Investments	84,283	-	107,167
Net cash from/(to) Investing Activities	(252,298)	-	(185,448)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	44,941
Finance Lease Payments	(8,246)	(14,596)	(7,050)
Net cash from/(to) Financing Activities	(8,246)	(14,596)	37,891
Net increase/(decrease) in cash and cash equivalents	(125,985)	129,447	26,912
Cash and cash equivalents at the beginning of the year	9 164,808	137,896	137,896
Cash and cash equivalents at the end of the year	9 38,823	267,343	164,808

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.

Churton Park School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Churton Park 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 16.

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 13.

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 diminishing value basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	6-50 years DV
Furniture and Equipment	3-10 years DV
Information and Communication	3 years DV
Library Resources	12.5% DV
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 licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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 school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial 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	525,334	481,864	483,043
Teachers' Salaries Grants	1,673,152	1,577,914	1,660,630
Use of Land and Buildings Grants	618,757	294,441	288,943
Other MoE Grants	116,799	64,000	113,033
	<u>2,934,042</u>	<u>2,418,219</u>	<u>2,545,649</u>

Other MOE grants includes additional Covid-19 funding totalling to \$9,245 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	72,751	84,000	101,229
Activities	37,103	23,124	47,553
Trading	1,693	500	1,262
Afterschool Care	97,882	122,000	129,812
	<u>209,429</u>	<u>229,624</u>	<u>279,856</u>
Expenses			
Activities	43,118	31,741	54,107
Trading	1,465	500	2,625
Hall	788	1,500	1,385
Afterschool Care	70,385	65,000	76,101
	<u>115,756</u>	<u>98,741</u>	<u>134,218</u>
<i>Surplus for the year Locally raised funds</i>	<u>93,673</u>	<u>130,883</u>	<u>145,638</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	2	2	4
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International Student Fees	15,750	20,000	11,810
Expenses			
Advertising	-	500	-
Commissions	-	750	326
International student levy	-	-	56
Employee Benefit - Salaries	-	-	258
	<u>-</u>	<u>1,250</u>	<u>640</u>
<i>Surplus for the year International Students'</i>	<u>15,750</u>	<u>18,750</u>	<u>11,170</u>

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	15,389	22,000	19,547
Library Resources	1,143	3,500	2,436
Employee Benefits - Salaries	1,931,906	1,822,914	1,895,415
Staff Development	24,925	25,000	16,004
	<u>1,973,363</u>	<u>1,873,414</u>	<u>1,933,402</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	8,188	7,000	5,775
Board of Trustees Fees	4,470	3,500	3,680
Board of Trustees Expenses	9,852	17,500	15,388
Communication	3,352	4,000	4,406
Consumables	5,137	12,000	7,723
Other	7,444	8,160	10,753
Employee Benefits - Salaries	80,371	82,000	74,565
Insurance	7,310	7,600	1,358
Service Providers, Contractors and Consultancy	10,200	6,500	6,360
Ict - Administration	41,766	43,000	39,127
	<u>178,090</u>	<u>191,260</u>	<u>169,135</u>

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	16,994	15,120	14,360
Cyclical Maintenance Expense	7,250	6,125	20,375
Grounds	2,223	5,500	1,965
Heat, Light and Water	26,167	24,600	26,142
Rates	2,328	2,500	2,440
Repairs and Maintenance	6,193	5,000	3,862
Use of Land and Buildings	618,757	294,441	288,943
Security	7,001	7,000	6,768
Consultancy & Contract Services	92,006	88,750	83,223
	<u>778,919</u>	<u>449,036</u>	<u>448,078</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.

8. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements	16,168	13,838	17,168
Furniture and Equipment	15,272	14,505	17,997
Information and Communication Technology	28,776	29,619	36,747
Leased Assets	11,708	9,191	11,403
Library Resources	3,636	2,847	3,532
	<u>75,560</u>	<u>70,000</u>	<u>86,847</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	38,823	267,343	164,808
Cash and cash equivalents for Statement of Cash Flows	<u>38,823</u>	<u>267,343</u>	<u>164,808</u>

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

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,522	1,349	966
Interest Receivable	2,244	1,366	1,978
Teacher Salaries Grant Receivable	137,228	102,093	112,212
	<u>141,994</u>	<u>104,808</u>	<u>115,156</u>
Receivables from Exchange Transactions	4,766	2,715	2,944
Receivables from Non-Exchange Transactions	137,228	102,093	112,212
	<u>141,994</u>	<u>104,808</u>	<u>115,156</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	462	250	247
Uniforms	1,560	1,926	1,108
	<u>2,022</u>	<u>2,176</u>	<u>1,355</u>

12. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	796,391	445,106	600,918
Total Investments	<u>796,391</u>	<u>445,106</u>	<u>600,918</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	505,968	-	(72,379)	-	(16,168)	417,421
Furniture and Equipment	98,802	20,482	(5,704)	-	(15,272)	98,308
Information and Communication Tech	83,440	32,082	(1,473)	-	(28,776)	85,273
Leased Assets	37,024	-	-	-	(11,708)	25,316
Library Resources	23,137	4,262	-	-	(3,636)	23,763
Balance at 31 December 2020	748,371	56,826	(79,556)	-	(75,560)	650,081

The net carrying value of equipment held under a finance lease is \$25,316 (2019: \$37,024)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	722,728	(305,307)	417,421
Furniture and Equipment	599,796	(501,488)	98,308
Information and Communication	364,694	(279,421)	85,273
Leased Assets	49,172	(23,856)	25,316
Library Resources	102,524	(78,761)	23,763
Balance at 31 December 2020	1,838,914	(1,188,833)	650,081

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	523,136	-	-	-	(17,168)	505,968
Furniture and Equipment	118,359	8,170	(9,730)	-	(17,997)	98,802
Information and Communication Tech	106,855	14,438	(1,105)	-	(36,747)	83,440
Leased Assets	30,738	24,285	(6,597)	-	(11,403)	37,024
Library Resources	23,074	3,595	-	-	(3,532)	23,137
Balance at 31 December 2019	802,162	50,488	(17,432)	-	(86,847)	748,371

The net carrying value of equipment held under a finance lease is \$37,024 (2018: \$30,738)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	831,742	(325,774)	505,968
Furniture and Equipment	631,089	(532,287)	98,802
Information and Communication	394,464	(311,024)	83,440
Leased Assets	49,172	(12,148)	37,024
Library Resources	98,262	(75,125)	23,137
Balance at 31 December 2019	2,004,729	(1,256,358)	748,371

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	15,434	16,824	16,928
Accruals	4,973	5,581	5,678
Employee Entitlements - Salaries	137,228	102,093	112,212
Employee Entitlements - Leave Accrual	5,668	8,042	4,885
	<u>163,303</u>	<u>132,540</u>	<u>139,703</u>
Payables for Exchange Transactions	163,303	132,540	139,703
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>163,303</u>	<u>132,540</u>	<u>139,703</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	-	735	130
International Student Fees in Advance	13,478	-	-
	<u>13,478</u>	<u>735</u>	<u>130</u>

16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	30,000	(6,125)	9,625
Increase to the Provision During the Year	7,250	6,125	20,375
Provision at the End of the Year	<u>37,250</u>	<u>-</u>	<u>30,000</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	37,250	-	30,000
	<u>37,250</u>	<u>-</u>	<u>30,000</u>

17. 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	14,592	10,650	14,596
Later than One Year and no Later than Five Years	12,548	16,205	25,921
	<u>27,140</u>	<u>26,855</u>	<u>40,517</u>

18. 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 \$
Replace Gas Heating -	<i>completed</i>	-	12,950	(12,950)	-	-
Totals		-	12,950	(12,950)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

-
-

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Totals		-	-	-	-	-

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,470	3,680
Full-time equivalent members	0.10	0.13
<i>Leadership Team</i>		
Remuneration	345,911	333,317
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	350,381	336,997
Total full-time equivalent personnel	3.10	3.13

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:		
Principal A		
Salary and Other Payments	130 - 140	70 - 80
Benefits and Other Emoluments	4 - 5	1 - 2
Termination Benefits	-	-
Principal B		
Salary and Other Payments	-	60 - 70
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

Other Employees

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

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

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. 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.

23. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

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

24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	38,823	267,343	164,808
Receivables	141,994	104,808	115,156
Investments - Term Deposits	796,391	445,106	600,918
Total Financial assets measured at amortised cost	<u>977,208</u>	<u>817,257</u>	<u>880,882</u>

Financial liabilities measured at amortised cost

Payables	163,303	132,540	139,703
Borrowings - Loans	-	-	-
Finance Leases	24,695	26,855	38,119
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>187,998</u>	<u>159,395</u>	<u>177,822</u>

26. Events After Balance Date

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

27. Comparatives

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

Churton Park School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$5,375 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Report 2020:

STRATEGIC AIM:

All students are able to access the New Zealand Curriculum as evidenced by achievement to the Churton Park School expectation of achievement

ANNUAL TARGET 1: 2020 Target for Reading is 90.5% or more of students at Churton Park School will achieve at or above the relevant curriculum level.

We have targeted seven Year 2 students and 14 ELL students to shift from below to at expectations to achieve this target.

BASELINE DATA:

Analysis of school wide reading data in reading shows achievement has been relatively consistent over the last 3 years with 89-93% of students meeting our school expectations. However, there was a significant difference in the achievement of our Year 1 boys compared to other cohorts.

KEY IMPROVEMENT STRATEGIES:

- Quick 60 programme
- Close monitoring of targeted students
- Phonics groups
- Reading mileage
- Shared Reading in senior school
- Collaboration - ability to have groups without interruption
- Review and clarify reading/writing progressions
- Regular monitoring meetings/professional discussions re progress of students
- Professional development as required (Sheena Cameron)
- Classroom observations (walk throughs) linked to literacy
- Monitoring termly by Leadership Team as part of EOTA
- Termly OTJ data shared with Board of Trustees
- Language Experiences including Learning Through Play and STEAM
- Finding books that are personalised to interests for some students

Results

Whole School: 88% Achieved or Above

Year 1: 38% Below

Year 2: 86% Achieved or Above

Next Steps

- Employ an ELL teacher
- School-wide phonics programme

Year 3: 87% Achieved or Above
 Year 4: 98% Achieved or Above
 Year 5: 91% Achieved or Above
 Year 6: 96% Achieved or Above
 Maori: 82% Achieved or Above
 Pasifika: 90% Achieved or Above
 Asian: 84% Achieved or Above
 Male: 22% Below
 Female: 12.5% Below

- Variance**
- Covid-19
 - ELL numbers in classes
 - Phonics awareness
 - We have not had school wide literacy specific PLD recently

- Continue and develop across the school Quick 60 programme
- Close monitoring of targeted students
- Further develop Reading programme in senior school
- Use collaborative teaching practices to enhance reading programme
- Clarify reading/writing progressions
- Regular monitoring meetings/professional discussions re progress of students²
- Professional development as required
- Classroom observations (walk throughs) linked to literacy
- Monitoring termly by Leadership Team as part of EOTA
- Termly OTJ data shared with Board of Trustees
- Provide language experiences through Learning Through Play and STEAM
- Personalised programmes for identified students

STRATEGIC AIM:
 All students are able to access the New Zealand Curriculum as evidenced by achievement to the Churton Park School expectation of achievement

ANNUAL TARGET 2: 2020 Target for Writing is 85% or more of students at Churton Park School will achieve at or above the relevant curriculum level. We have targeted a group of 21 ELL and Asian students that are currently below expectations to shift to at expectations to achieve this target.

BASELINE DATA:
 Analysis of school-wide writing data shows achievement in writing has been relatively consistent over the last 3 years with 80-85% of students meeting our school expectations. However, there was a significant difference in the achievement of our ELL students, with 20% of concern or progressing. 0% of our Maori and Pasifika students were of concern in writing.

KEY IMPROVEMENT STRATEGIES:

- Quick 60 programme
- Close monitoring of targeted students
- Targeted ELL teacher aide time
- Colourful semantics and phonological awareness
- Targeted phonics groups
- Small accelerated writing groups
- Experience based writing activities
- Review and clarify reading/writing progressions
- Regular monitoring meetings/professional discussions re progress of students
- Professional development as required (Sheena Cameron)
- Classroom observations (walk throughs) linked to literacy
- Monitoring termly by Leadership Team as part of EOTA
- Termly OTJ data shared with Board of Trustees
- Language Experiences including Learning Through Play and STEAM
- Giving choice in writing, as well as personalising writing topics for some students

Results	Next Steps
<p>Whole School: 85.5% Achieved or Above</p> <p>Year 1: 78% Achieved or Above Year 2: 85% Achieved or Above Year 3: 74% Achieved or Above Year 4: 86% Achieved or Above Year 5: 87% Achieved or Above Year 6: 98% Achieved or Above Maori: 85% Achieved or Above Pasifika: 80% Achieved or Above Asian: 81% Achieved or Above Male: 76.8% Achieved or Above Female: 84.2% Achieved or Above</p> <p>Variance</p> <ul style="list-style-type: none"> • Covid-19 • ELL numbers in classes • Phonics awareness 	<p>Next Steps</p> <ul style="list-style-type: none"> • Employ an ELL teacher • School-wide phonics programme • Continue Quick 60 programme • Close monitoring of targeted students • Targeted ELL teacher aide time • Colourful semantics and phonological awareness • Targeted phonics groups • Small accelerated writing groups • Experience based writing activities • Clarify reading/writing progressions • Regular monitoring meetings/professional discussions re progress of students • Professional development as required (Sheena Cameron) • Classroom observations (walk throughs) linked to literacy • Monitoring termly by Leadership Team as part of EOTA • Termly OTJ data shared with Board of Trustees • Provide language experiences through Learning Through Play and STEAM • Personalised programmes for identified students

STRATEGIC AIM:

All students are able to access the New Zealand Curriculum as evidenced by achievement to the Churton Park School expectation of achievement

ANNUAL TARGET 3: 2020 Target for Maths is 89.6% or more of students at Churton Park School will achieve at or above the relevant curriculum level.

We have targeted 14 Female students that are currently achieving below expectations to shift to at expectations to achieve this target.

BASELINE DATA:

Analysis of school-wide maths data shows achievement has been relatively consistent over the last 3 years with 89-93% of students meeting our school expectations. However, there was a difference in achievement for Year 3 male and female students compared to other cohorts with 25% progressing. 0% of

our Maori and Pasifika students were of concern in maths.

KEY IMPROVEMENT STRATEGIES:

- Identified the gaps first then developed targeted maths lessons. Monitored their progress
- Used the maths norms to build capabilities and the growth mindset
- Using equipment to make maths visual
- One-to-one work with a teacher aide to develop a sense of number
- Differentiated maths writing - pictures, word, numbers, symbols
- Review and clarify maths progressions
- Regular monitoring meetings/professional discussions re progress of students
- Professional development as required
- Classroom observations (walk throughs) linked to maths
- Monitoring termly by Leadership Team as part of EOTA
- Termly OTJ data shared with Board of Trustees

Results

Whole School: 90% Achieved or Above

- Year 1: 90% Achieved or Above
- Year 2: 92% Achieved or Above
- Year 3: 75% Achieved or Above
- Year 4: 93% Achieved or Above
- Year 5: 89% Achieved or Above
- Year 6: 100% Achieved or Above
- Maori: 91% Achieved or Above
- Pasifika: 80% Achieved or Above
- Asian: 89% Achieved or Above
- Male: 87.5% Below
- Female: 86% Below

Variance

- Covid-19
- Not all staff familiar with school-wide maths PLD done in 2017

Next Steps

- Identify the gaps and develop targeted maths lessons. Monitor student progress
- Use the maths norms to build capabilities and growth mindset
- Use equipment to make maths visual
- Review Maths PLD Jillian Kissling (Cognition) for all staff
- Use teacher aide time to support identified students
- Differentiated maths writing - pictures, word, numbers, symbols
- Clarify maths progressions
- Regular monitoring meetings/professional discussions re progress of students
- Professional development as required
- Classroom observations (walk throughs) linked to maths
- Monitoring termly by Leadership Team as part of EOTA
- Termly OTJ data shared with the Board of Trustees