



Annual Report to the Ministry of Education  
2020 Academic Year

2020 Variance Report  
List of Board of Trustees Members  
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## 2020 Variance Report

To Be the Best We Can Be

Ministry of Education I.D Number: 2987

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## Principal's Contextual Statement:

2021 is the fourth year in the 2018 - 2021 strategic planning cycle. With the imminent changes in the reporting requirements, we will devote our time to the new reporting format to ensure we have everything in place for 2023.

The objectives for improvement and achievement that we set out to achieve over this period, and the means by which we will achieve them, are stated on page 26 of our Charter. The objectives are restated here to ensure that they remain at the forefront of our thinking and action.

### Primary Objectives

- Every student is able to attain their highest possible standard in education achievement
- Our school is:
  - a physically and emotionally safe place for all students and staff
  - gives effect to the relevant student rights set out in the Education and Training Act 2020, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993; and
  - takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within the school; and
  - is inclusive of, and caters for, students with differing needs; and
  - gives effect to the Te Tiriti o Waitangi, including by -
    - working to ensure that our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
    - take all reasonable steps to make instruction tikanga Māori and te reo Māori

### Secondary Objectives

- Provide a sound foundation in literacy and numeracy with a special emphasis on Y1-4 students
- Build staffs Te reo knowledge to meet the above primary objective.
- Review and consolidate our school values to include a Te ao Māori lense
- Develop staffs' effective communication skills
- Improve [identified] student achievement in literacy and numeracy
- Further develop students' independent inquiry [questioning, thinking and information literacy] skills
- Students will take increased - learner agency for their own learning, behaviour and attitudes; and care of personal and school property and resources
- Encourage students to take risks and display a 'can do' attitude
- Hold high expectations of all students and encourage intrinsic motivation to achieve their personal best.
- Continue to develop and seek ways to incorporate Tikanga Māori into programmes and the fabric of the school community
- Continue to seek ways to recognise and celebrate cultural diversity into programmes and the fabric of the school
- Consolidate and develop programmes that focus on students managing their well being and healthy relationships.
- Continue to develop and engage in programmes that explore our local curriculum.
- Provide opportunities and support to all teaching staff to refine pedagogy, differentiate programmes and increase their curriculum knowledge as a means to engage all students and improve learning outcomes
- Provide staff with meaningful opportunities to build leadership capability and capacity
- Continue to focus on supporting our students to live our school values
- Meet the goals and objectives of the Motu Kairangi Kāhui Ako including the goal of equity and excellence in student achievement.

The 2016/2018/2019 survey's and subsequent planning day discussions strongly endorsed the direction and philosophy of the school; and expressed high levels of satisfaction against all the key objectives

and performance indicators. In 2019, we also ran focus groups where around 50 parents gave one hour of their time to talk in groups about our school and assist us to know what questions to ask in our 2019 survey.

There are 14 overall objectives with some key initiatives planned for 2021:

- Increased focus on meeting the intent and objectives of Ka Hikitia, Māori achieving education success as Māori and extending Tikanga, te ao Maori and Te reo knowledge of all students and staff
- Using teacher inquiry to improve teacher effectiveness and student achievement with a focus on I Te reo, tikanga and te ao Māori
- Ensure new staff receive a comprehensive induction programme and ongoing support
- Continue the teaching of Digital Technology Curriculum
- Develop our own curriculum which further embed our special programmes (KiVa, Zones of Regulation and Pause Breathe Smile and Restorative Practice)
- Support parents by offering parenting programmes
- Complete identified building projects
- Continue to support Kāhui Ako progress and in particular the 4 focus areas. Well-being, Cultural Responsiveness, Learner Agency, Transitions

For planning purposes, an end of year roll of 390 students has been predicted. This is lower than the MoE provisional staffing entitlement of 397. This is significantly lower than previous years. We expect to have the following roll numbers:

End of Term 1: 378	End of Term 2: 383	End of Term 3: 386	End of Term 4: 390
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**Strategic Aim (This remains unchanged):** All students are successfully able to access the New Zealand Curriculum, as evidenced by progress and achievement in relation to National Curriculum Levels.

**Equity:** We aim for high levels of success for all students. It is expected that there will be no significant difference in the achievement of boys and girls; or that of Maori, Pasifika and other ethnic groups and children of European descent.

**Context:** Each year, we set student achievement targets, based primarily on the previous year's end-of-year data. Early Term One assessment information, especially in regards to students new to the school, is used to supplement the previous year's summative information.

The quality of teaching practice, student engagement and attendance, and parent involvement are all high at Seatoun School. The largest proportion of the budget is allocated to teaching and learning, with a significant investment allocated to employing Learning Assistants to support learning programmes. Staff PLD is on-going, effective and highly-valued. There is a strong culture of collegiality and shared responsibility for supporting all students to make progress and enjoy success. The school has a reputation for being inclusive and supportive of students with special needs. Many of these students are our lower achieving students which has an impact on aggregated student achievement. It also impacts on resource allocation, especially in the actual time commitment required of staff to support these students.

Our strategic aim remains the same – we want students to make progress, achieve as highly as they can and enjoy learning. The actions, strategies and interventions we can implement to lift student achievement and achieve this aim are, in the main, well-established - there are no magic bullets. It is superfluous to repeatedly state these actions every year for each target. Outlined below are the key strategies/actions the school will implement for all targets. The reader is advised that only specific actions relevant to particular targets will be recorded; in some instances, there may be nothing additional to add.

Key interventions for lifting student achievement:

- Use assessment data to prioritise needs and identify students
- Closely work with parents and students to identify learner strengths and next learning steps
- Develop an action plan with consideration given to:
  - any needs or considerations, specific to achieving this target, that fall beyond established interventions and focussed teaching
  - resource acquisition/allocation & budget implications
  - communication/participation of parents
  - parent workshops/information
  - PLD implications for staff ( includes Learning Assistants) – individual, team, school-wide
  - use of any outside agencies/expertise
  - on-going monitoring & assessment, review and evaluation – teacher & student
- Consider next steps and implications for the following year for individual students/whanau, staff and school.
  - Continued use of reading/writing/maths e-asTTle
  - Continuation of online PAT assessments
- time-frames
- summative assessment & reporting

## Commentary on Whole School Achievement - 2020

Teachers have made judgements about student achievement in relation to the curriculum expectations. All students, including ORS funded and English Language Learners, are included in this data. The only exceptions are students who have been at the school for less than 20 weeks. All the students made progress and this was reported to parents through the school's reporting process. A comprehensive progress update of student achievement against targets was provided to the Board of Trustees mid-year 2020.

With COVID 19 significantly affecting New Zealand in 2020, including requiring schools to introduce distance learning, many schools are reporting a reduction in student achievement for 2020. For Kirikiri Tatangi, this has not been the case. Student achievement has continued at the same very high level as previous years. There are a number of reasons identified for the continuation of high student achievement for 2020. These include:

- The significant previous investment in teacher professional development in the use of digital technologies
- The significant investment in ICT infrastructure and technology
- The distribution of devices for all students who required one prior to Lock Down
- The introduction of BYOD programme for Year 7&8 in 2017 and then Year 5&6 in 2019
- The commitment and dedication of all staff during distance learning. All teaching staff (part time and key relievers) plus Teacher Aides were fully employed to teach / support learning during distance learning.
- The high level of engagement and commitment from our parent body who significantly supported their children and teacher programmes.
- High level of attendance after Lock Down. Average attendance was significantly higher in 2020 than in 2019!

High numbers of students achieve well in all areas. Student engagement, participation and enjoyment of school continues to be strong. Seatoun School has less than 10% of students achieving below the expected level

(reading: 7.3% 2020, 7.3% in 2019, 7.5% in 2018, 8% in 2017),

(writing: 9.4% 2020, 9.6% in 2019, 9 % in 2018, 11% in 2017),

(maths: 7% in 2020, 11% in 2019, 8.7% in 2018, 10% in 2017)

Reading is the strongest area of achievement.

It is very important to note that with the removal of national standards, data is no longer required to be collected using Anniversary Assessments. Anniversary Assessments had been useful in data collection in the first two years of school but it was very problematic in the 3rd year of school. Our school management system, LincEd, had supported the collection and recording of data in this format. Unfortunately, during 2020, when we changed to Hero this function proved very unreliable. We therefore have moved to record a teacher judgement at mid-year and end of year for all levels. Hero was unable to support variation in data collection at different levels of the school. Our criteria for achieving at these standards therefore needed to widen to incorporate the variation of children at different entry points of the year. This will have made a small difference in our data as we have identified at least 3 children in Year 1 who the formula on the school management system identified them as 'at the expected level' and whom we felt the judgement, according to the length of time at school, should have been working towards the expected level. We will continue to identify learners who are not tracking to make the progress in their first two years of school to reach our expected levels according to their age.

### Reading Achievement

Teacher Judgement	End of Year 0	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	1 4.3%	5 12.8%	9 20.9%	16 34.7%	21 45.6%	17 42.5%	24 48%	28 41.7%	20 41.6%	141
At	22 95.6%	33 84.6%	34 79%	29 63%	24 52.1%	21 52.5%	24 48%	34 50.7%	25 52%	246
Below	0	1 2.5%	0	0	0	1 2.5%	1 2%	5 7.4%	2 4.1%	10
Well Below	0	0	0	1 2.1%	1 2.1%	1 2.5%	1 2%	0	1 2%	5
Totals	23	39	43	46	46	40	50	67	48	402

Reading continues to be the strongest subject overall, with 96% of all students achieving at or above the expected level. This is similar to previous years (93% 2019, 93% 2018, 92% in 2017, 93% in 2016, 91% in 2015, and 92% in 2014). 35% of our students are reading above the expected level.

There are 207 boys and 195 girls in the data. High percentages of girls (98%) and boys (94%) are achieving at or above in this area. We have a slightly higher percentage of girls achieving above the expected level (37%) compared to boys 32%.

There are 30 Māori students, of which 87% are achieving at or above the expected level. This is slightly lower than the overall achievement of all students. All the Pasifika students achieved at or above the expected level. Both of these cohorts are small cohorts, where the achievement of one or two children makes a significant impact on the overall total.

It is very important to note that with the changes to national standards, data is no longer required to be collected using Anniversary Assessments. Anniversary Assessments had been useful in data collection in the first two years of school but it was very problematic in the 3rd year of school. Our school management system, HERO, had supported the collection and recording of data in this format. Unfortunately, during the year when we changed to Hero this function proved very unreliable. We therefore have moved to record a teacher judgement at mid-year and end of year for all levels. Hero was unable to support variation in data collection at different levels of the school. Our criteria for achieving at these standards therefore needed to widen to incorporate the variation of children at different entry points of the year. This will have made a small difference in our data as we have identified at least 3 children in Year 1 who the formula on the school management system identified them as 'at the expected level' and whom we felt the judgement,

according to the length of time at school, should have been working towards the expected level. We will continue to identify learners who are not tracking to make the progress in their first two years of school to reach our expected levels according to their age.

## Writing Achievement

Teacher Judgement	End of Year 0	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	0	2 5%	0	3 6.5%	15 33%	4 10%	15 30%	17 25%	14 29%	70 17%
At	23 100%	37 95%	38 88%	40 87%	30 65%	32 80%	28 56%	39 58%	27 56%	295 73%
Below	0	0	5 12%	3 6.5%	1 2%	3 7.5%	6 12%	10 15%	6 12%	34 8%
Well Below	0	0	0	0	0	1 2.5%	1 2%	1 1%	1 2%	4 1%
Totals	23	39	43	46	46	40	50	67	48	402

Results in writing are similar to previous years 2019 (90%), 2018 (91%) and 2017 (89%) with 91% of students achieving at or above the expected level.

There are considerably higher percentages of girls achieving above the expected level and fewer achieving below the expected level. The achievement of girls, at 95% at or above the expected level (2019 - 95%, 2018 - 92%, 2017 - 90%), is higher than boys, at 86% at or above expected level (2019 - 86%, 2018 - 90%, 2017 - 86%). There is a strong male cohort in Year 4 with all male students achieving at or above the expected level. The numbers of students achieving above the expected level in writing are lower than the number of students achieving above the expected level in reading across all areas of the school.

One cohort stands out with strong achievement. The Year 4 cohort has 98% of students at or above the expected level.

Of the 30 Māori students, 24 (80%) achieve at or above the expected level. All of the Pasifika students are at or above the expected level.

## Mathematics Achievement

Teacher Judgement	End of Year 0	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
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Above	0	1 2.56%	3 6.9%	11 23.9%	19 41.3%	9 22.5%	15 30%	24 35.8%	24 50%	106
At	23 100%	38 97.4%	36 83.7%	33 71.7%	25 54.3%	26 65%	32 64%	36 53.7%	16 33.3%	265
Below	0	0	4 9.3%	2 4.3%	2 4.35%	4 10%	2 4%	7 10.5%	7 14.5%	28
Well Below	0	0	0	0	0	1 2.5%	1 2%	0	1 2%	3
Totals	23	39	43	46	46	40	50	67	48	402

Mathematics achievement is high with 92% of students achieving at or above the expected level. This is a slight improvement from 2019. (2019 - 89%, 2018 - 91%, 2017 - 90%, 2016 - 90%, 2015 -90%). We have an increased percentage (26%) from 2019 ( 21%) of students achieving above the expected level in maths (33% - 2018, 34% - 2017, 34% 2016, 35% 2015).

The same percentage 92% of boys and girls achieve at and above the expected level. However, 30% of boys achieve above the expected level compared to 22% of girls.

Māori students achieve at slightly lower percentages as the whole school, with 77% achieving at or above the expected level.

Similar percentages of Māori students (17%) achieve above the expected level, compared to the whole school (26%).

## Planned Actions for Lifting Achievement across reading, writing and mathematics

Key Interventions for lifting achievement:

Use assessment data to prioritise needs and identify students and devise targets across teams:

- Continue to moderate teacher judgements within and across teams.

Develop an action plan with consideration given to:

- Refer to 2021 Targets document for comprehensive list of interventions
- Any needs or considerations specific to achieving our targets that fall beyond established interventions and focussed teaching
- Resource acquisition/allocation and budget implications
- Communication and participation of parents eg. parent workshops, meetings and information sessions
- PLD implications for staff which includes Learning Assistants - individual, team and school-wide
- Use of outside agencies and expertise
- On-going monitoring and assessment, review and evaluation - teacher and student
- Review of summative assessment and reporting.
- Developing next steps and implications for the following year, for individual students/whanau, staff and identified groups.
- Run a pilot group in Year 7 and 8 using the programme. "Write That Essay"

**Detailed information on priorities and interventions are included in 2021 Targets document.**

# Seatoun School 2020 Achievement Targets

## End of Year Analysis

### Year 1 and 2 Targets 2020

#### Demographic

	Boys	Girls	Total	
Year 1 from 2019	9	15	24	36
New 2020	8	4	12	
Year 2 from 2019	18	25	43	44
New 2020	1		1	
<b>Total</b>				<b>80</b>
Maori Students		2		

### Year 1 and 2: Reading Target 2020

**Aim:** To increase and consolidate the number of 5 and 6-year-old students achieving at and above the expected level in reading.

#### **Baseline Data:**

November 2019 data showed that 93% (40/43) of students who were in Y1 who moved to Y2, were reading at or above the expected level. 7% (3/43) were achieving below the expected level. One new student arrived at the beginning of 2020. There are 2 Māori students included in this year group, neither of them are in any target groups.

In 2019, Yr 0 cohort, there 7 were children who had been at school for 20 weeks or longer who were all identified as being at or above the expected level. Four students (11%) were identified as needing extra focus to ensure they achieve at the expected level by the end of their first year at school. All the other students had less than 20 weeks at school.

In addition to the 7- Year 1 and Year 2 (2020) students that are achieving below the expected level there are 10, Year 2 students, and 4 - Year 1 students who either just at the expected level or we have concerns about them meeting the curriculum expectations. We would like these students to maintain and consolidate reading at the expected level. There are no Māori students included in these targets.

**Target 1:** The group of seven students, 3 Year 2 students, and 4 Year 1 students identified as achieving below the expected level, will be reading at the expected level as assessed by Teacher Judgements in November 2020.

**Target 2:** The group of fourteen students including 10 Year 2 students, and 4 Year 1 students, will maintain or achieve reading at the expected level, as assessed by Teacher Judgements in November

2020.

Actions	Resource	When
As per contextual statement		
Continue to target children using the Reading Eggs computer programme	Ensure access to upgraded i-pads able to run the programme successfully.	Terms 2
Continue to develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	Time to assess and discuss against the Learning Progressions Framework	Team release day Term 1 and 4
Identify target students to the school librarian so she can support book selections	Access to regular library times.	Weekly

## December 2020

**Target 1:** Seven students were identified in February 2020 as being below the expected level.

According to judgements made in December:

- 6 students are now achieving at the expected level
- 1 student remain below the expected level.

### Target 2:

Fourteen Year 1/2 students were identified in February as reading at the expected level, or had not had a judgement as they had not been at school for more than 6 months. We were concerned whether these children would maintain their reading at the expected level. One student has left the school.

According to judgments made in December of the group of thirteen, Y1/Y2 students:

- All the 9 Year 2 students are at the expected level. (100%)
- All the Year 1 students are at the expected level. (100%)
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### Comments:

- Overall students are achieving well in Year 1 and 2
- Many of the programmes and strategies implemented from previous years continue.
- We have continued to use Reading Recovery flexibly this year, with fewer children strictly on the Reading Recovery and a larger number of children on Literacy support. This was due to a smaller number of children directly needing the full RR programme and more being just below where expected.
- Most of the targeted students engaged with a teacher or a Learning Assistant working one on one or in a small group during lockdown on a regular basis to support their reading.
- Online programmes such as Reading Eggs, PM Readers, Sunshine online and Epic were all available for students during Lockdown and have continued to be available to use at school or at home.
- Parents gained a greater understanding of how their child learns to read while watching a teacher teach a child to read during online lessons.
- Teachers were able to discuss parent's observations of lessons directly with parents while online.
- All teaching staff attended a workshop on how to take a running record. This ensured teachers

- can clearly identify reading behaviours and next steps for students.
- Although the student who continues to achieve below has made progress there will be a continued focus to improve reading ability for her.
- Listening to your child read workshop was postponed due to Lockdown. This will be run in early 2021.

## Year 1 and 2: Writing Target 2020

**Aim:** To increase and consolidate the number of 5 and 6-year-old students achieving at and above the expected level in writing.

### Baseline Data:

November 2019 data showed that 91% (39/43) of students in Year 1, were writing at or above the expected level. All these children moved to Year 2 in 2020. 9% (4/43) were achieving below the expected level. One new student joined the school in 2020.

In 2019, Year 0 cohort, there were 9 students who had been at school for 20 weeks or longer who were identified as being at the expected level. 1 student was identified as being below.

We have a number of children across both Year groups who are only just achieving at the expected level that are at risk of not making the expected progress to achieve the curriculum expectations. Therefore, our target includes a number of children achieving at the expected level who we would like to maintain this achievement.

**Target 1:** The group of 5 Year 1 and 2 students, which comprises, 4 Year 2 students and 1 Year 1 student, who are below the expected level, will achieve writing at the expected level as assessed by Teacher Judgements in November 2020.

**Target 2:** The group of 16 Year 1 and 2 students, which comprises, 9 Year 2 students (identified as achieving at the expected level) and 7 Year 1 students (who were either identified as achieving at the expected level or did not have a Teacher Judgement during 2019 as they had been at school less than 6 months) will maintain writing at the expected level as assessed by Teacher Judgements in November 2020.

Actions	Resource	When
As per contextual statement		
Continue to read own writing to buddy during buddy reading time.	Designated buddy reading time	Term 1 then ongoing
Explore incorporating poetry into the programme in a more in-depth way across the week.	Allocation of time in the classroom programme	Term and ongoing
Ensure authentic contexts for writing and the	Ensure avenues for sharing	All year

publication of 3 pieces of writing a term.	writing.	
Make adaptations to writing in books for those needed.	Supply appropriate books for learner	All year
Continue to maintain handwriting in the programme as it is important to write fluently.	Time allocation	
Ensure low targeted students receive intensive use of support teacher time. Use Learning Assistants with more able students so the teacher can focus on lower students.	Literacy Support Teacher Hours	
Continue to develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	Access to the Learning Progressions Framework	Term 1 and 4

## December 2020

### Target 1:

Five Year 1 and 2 students were identified as being below the expected level. According to judgements made in December 3 of Year 1 and 2 students, continue to achieve below the expected level

### Target 2

Sixteen Year 1 and 2 students were identified as being just at or below the expected level. According to judgements made in December:

- 13 are achieving at the expected level
- 3 are achieving below the expected level

### Comments:

- There has been an increased expectation in writing to ensure the children read and share their writing back.
- Handwriting has a strong focus so children are able to form the letters correctly and with ease. This ensures that when crafting writing children can focus on the message rather than the act of forming the letters.
- Three of the target students have received reading recovery. This also has an element of writing in the programme.
- The 3 students who are below will continue to be targeted next year.

## Year 1 and 2

## Mathematics Target 2020

**Aim:** To increase the number of 5 and 6-year-old students achieving at and above the expected level in mathematics.

### Baseline Data:

November 2019 data showed that 93% (40/43) of the Year 1 students were achieving at or above the expected level in mathematics. 3 students were below the expected level. All students moved to Year 2.

In 2019, Year 0 cohort, there were 8 students who had been at school for 20 weeks or longer who were identified as being at the expected level. 2 students were identified as being below the expected level.

There were 5 Year 1 students in 2019 who were only just achieving at the expected level who are at risk of not making the expected progress to achieve at the appropriate level of the curriculum for the following year. Therefore, our target covers children achieving at the expected level who we would like to maintain this achievement.

**Target 1:** The group of five Year 1 and 2 students, identified as achieving below the expected level, will achieve at the expected level, as assessed by Teacher Judgements in November 2020.

**Target 2:** The group of five Year 2 students, identified as achieving at the expected level, will maintain achievement at this level, as assessed by Teacher Judgements in November 2020.

Actions	Resource	When
As per contextual statement		
Continue to develop teachers' knowledge of the maths learning progression framework to accurately notice what student learning. Monitor target students using the Learning Progressions Framework.	Maths learning progression framework team discussions	Term 1 and 2
Investigate aspects of well-being which may support these students to learn better	Incorporate regular mindfulness/ developmental programme/brain break ideas into programmes Monitor the effectiveness of incorporating practices to improve overall well-being into the classroom programme	
Review the maths bug programme.		Term team meeting

## December 2020

### Target 1:

5 students were identified as being below the expected level in mathematics in February. According to judgements made in December 2 students continue to be working below the expected level.

### Target 2:

5 students were identified as achieving at the expected level and the target was to maintain achievement at this level. One student has left the school.

- 2 students are just below the expected level
- 2 students are working at the expected level.

### Comments:

- We are still to review the maths bug programme
- Regular brain breaks and mindfulness occurs across the day for students
- As a team we have reviewed how and what students are recording in their maths books
- Identify students to participate in the SPRING programme in 2021

## Year 3 and 4 Targets 2020

### Demographic

	Boys	Girls	Total	
Year 3 from 2019	24	19	43	48
New 2020	4	1	5	
Year 4 from 2019	27	16	43	48
New 2020	3	2	5	
TOTAL			Total of 96	
NZ Maori Learners	Year 3: 2 Year 4: 2	Year 3: 1 Year 4: 2	7	

### Year 3 and 4: Mathematics Target 2020

**Aim:** To increase the number of Year 3 and 4 students achieving at the National Expected Level in Maths

**Baseline Data:** November 2019 data shows 12% of current Year 3 students (6/48 students) and 6% of current

Year 4 students (3/48 students) were identified as achieving below the expected level in mathematics. 4 of the students are female and 4 of the students are male. There are 4 Maori students included in this data.

**Target:** The group of Year 3 and 4 students identified as achieving below the expected level in maths will be achieving at the expected level as assessed by Teacher Judgements in November 2020

Actions	Resource	When
As per contextual statement		2020 ongoing
Introduce specific skills programmes and train Learning Assistants to work one-to-one with students on these programmes	<ul style="list-style-type: none"> <li>• Train and support teacher-aides in SPRING maths</li> <li>• Provide support teacher-aide time (3x a week)- using SPRING Maths programme</li> <li>• Provide PD for Learning Assistant and SENCO in Numico programme</li> <li>• Provide NUMICON resources and time to implement one-to-one sessions with target students</li> </ul>	Feb/March then ongoing

Investigate aspects of well-being which may support these students to learn better	<ul style="list-style-type: none"> <li>• Incorporate regular mindfulness sessions (from the Pause, Breather, Smile Programme) into classroom programmes</li> <li>• Monitor impact on learning of incorporating practices to improve overall well-being into the classroom programme</li> </ul>	TOD-Term1 Ongoing
Maintain teacher inquiry into developing competency in the teaching of maths and continue to implement changes to programme as required	<ul style="list-style-type: none"> <li>• Familiarise teachers with the Learning Progressions Framework and use to monitor/assess progress</li> <li>• Investigate/research dyscalculia to build teacher knowledge</li> <li>• Regular team discussions/moderation/peer observations</li> <li>• Monitor progress of students</li> </ul>	Ongoing
Explore further e-learning opportunities to enhance teaching and learning	<ul style="list-style-type: none"> <li>• Provide one-to-one support to individual students to maximise use of Mathletics as a tool</li> <li>• Implement use of Maths tasks through Seesaw</li> <li>• Implement learning about coding to support the Digital Technologies Curriculum</li> <li>• Use of e-Learning PD time in meetings</li> </ul>	Ongoing

## December 2020

### Target 1:

Six Year 3 students (12%) and three Year 4 students (6%) were identified as achieving below the expected level in mathematics. According to judgements made in December 2020:

- 3 students (two Year 3s and one Year 4) continue to achieve below the expected level
- 6 students (two Year 3s and four Year 4s) are now achieving at the expected level

### Comments:

- The three students who continue to achieve below the expected level also have high needs in literacy. They continue to require ongoing one-to-one support with a range of needs
- The SPRING into Maths programme has been very successful with targeted students.
- In Terms and 4, three students received regular support in the NUMICON programme, with a learning assistant. This made a big difference in building confidence and capability

## Year 3 and 4: Writing Targets 2020

### Target 1:

**Aim:** To increase the number of Year 3 and 4 students achieving at the National Expected Level in Writing.

**Baseline Data:** November 2019 data showed that 8% of current Year 3 students (4/48 students) and 4% of current Year 4 students (2/48 students) were identified as writing below or just at the expected level. 2 of the students are female and 4 of the students are male. There is one Maori student included in this data.

**Target:** The group of Year 3 and 4 students, identified as achieving below or just at the expected level in writing, will be writing at the expected level as assessed by Teacher Judgements in November 2019.

Actions	Resource	When
As per contextual statement		2020
Investigate aspects of well-being which may support these students to learn better	<ul style="list-style-type: none"> <li>• Incorporate regular mindfulness sessions (from the Pause, Breathe, Smile Programme) into classroom programmes</li> <li>• Monitor impact on learning of incorporating practices to improve overall well-being into the classroom programme</li> </ul>	TOD-Feb Ongoing
Identify and target students with specific needs- eg spelling, handwriting/punctuation /generating and sequencing ideas	<ul style="list-style-type: none"> <li>• Use e-asTTle rubrics, PAT testing, Essential Word Lists and phonics testing to identify spelling needs</li> <li>• Analyse our target students' writing, using the Learning progressions tool and monitor progress against this tool</li> <li>• Provide time in team meetings to analyse and discuss data, and form programmes in response</li> </ul>	Term 1 ongoing
Adapt classroom and support programmes to target needs	<ul style="list-style-type: none"> <li>• Group students within classes and across team for specific programmes (eg phonics)</li> <li>• Use teacher-aide time for teachers to work one-to-one with identified students targeting needs (eg dictation, Hearbuilder and handwriting programmes)</li> <li>• Introduce assistive technology where appropriate (eg speech to text)</li> </ul>	
Continue to develop staff knowledge of Curriculum Progress tools to support planning and assessment.	<ul style="list-style-type: none"> <li>• Provide access to the Learning Progressions Framework</li> <li>• Provide PD and time to familiarise teachers with the framework</li> <li>• Monitor target students using the Learning Progressions Framework.</li> </ul>	Term 1 and 4

## Target 2:

**Aim:** To increase the number of Year 3 and 4 students achieving above the National Expected Level in Writing.

**Baseline Data:** November 2019 data showed that 21% of current Year 3 students (10/48 students) and 25% of current Year 4 students (12/48 students) were identified as writing at but reading above the expected level. 6 of the students are female and 16 of the students are male.

**Target:** The group of Year 3 and 4 students, identified as achieving at the expected level in writing, but above the expected level in reading, will be both writing and reading above the expected level as assessed by Teacher Judgements in November 2020.

Actions	Resource	When
As per contextual statement		2020
Identify and target specific areas within writing where support is needed	<ul style="list-style-type: none"> <li>• Identify areas of need using the Learning Progressions framework and e-asTTle</li> <li>• Target areas of weakness through specific teaching in small groups</li> </ul>	Term 1

Link writing more closely and explicitly to reading	<ul style="list-style-type: none"> <li>• Create explicit connections between what they like to read and what makes a good writer</li> <li>• Teacher PD around how to support able writers to extend themselves eg ways to unpack reading more for students</li> </ul>	Ongoing
Create an online community that involves peer feedback and sharing with Google Docs	<ul style="list-style-type: none"> <li>• Set up Google Doc access (Hapara)</li> <li>• Set expectations for students and teach children to use Author Circles competently to give peer feedback</li> <li>• Provide teacher models of feedback, and make feedback more explicit</li> </ul>	Term 3 and 4
Motivate students' using expertise from the community	<ul style="list-style-type: none"> <li>• Arrange for authors to share with children- how they edit/where they get ideas etc</li> <li>• Use expertise of librarian to motivate students' as regards "good" writing</li> </ul>	Ongoing
Support students to identify their own next steps more independently	<ul style="list-style-type: none"> <li>• Use e-asTTle tool on a twice-yearly basis to track target learners and share results with students</li> <li>• Help students to set personal goals using exemplars</li> </ul>	Terms 2/3
Continue to develop staff knowledge of Curriculum Progress tools to support planning and assessment.	<ul style="list-style-type: none"> <li>• Provide access to the Learning Progressions Framework</li> <li>• Provide PD and time to familiarise teachers with the framework</li> <li>• Monitor target students using the Learning Progressions Framework.</li> </ul>	Term 1 and 4

## December 2020

### Target 1:

8% of current Year 3 students (4/48 students) and 4% of current Year 4 students (2/48 students) were identified as achieving below the expected level in writing.. According to judgements made in December 2020:

- 3 students (two Year 3/one Year 4) continue to achieve below the expected level in writing
- 1 student (Year 4) is achieving just at the expected level
- 2 students (one Year 3/one Year 4) are achieving at the expected level

### Comments:

- Of these students, four have complex needs, and are being supported in a range of ways with these
- e-asTTle rubrics, PAT testing, Essential Word Lists and phonics testing are used to assess and target specific needs. Learning Assistant time has focussed on working one-to-one with identified students targeting these needs (eg Hearbuilder programmes). In terms 3 and 4, we introduced focussed dictation, phonics and handwriting programmes
- We have continued to use Murray Gadd's videos to motivate and model a writing approach . As this is shared through Google Classroom, some of these students have used the videos at home, as well
- Students have been helped to set personal goals, using exemplars, and assess their own progress against these goals
- We introduced a regular, daily personal writing session at the start of the day. This is a ten-minute period when children can write about anything they choose (lists, timetables, party

invitations etc). Many of the target students loved this- finding it less stressful than more structured writing times- and it gave them extra writing mileage

#### Target 2:

21% of current Year 3 students (10/48 students) and 25% of current Year 4 students (12/48 students) were identified as achieving above the expected level in reading but at the expected level in writing, in November 2019. One student has left Seatoun School. According to judgements made in November 2020:

- 10 students (6 Year 3s and 4 Year 4s) continue to achieve above the expected level in reading but at the expected level in writing
- 7 students (all Year 4) are now achieving above the expected level in both reading AND writing
- 4 students are now judged as achieving at the expected level in both reading AND writing

#### Comments:

- Teachers have worked hard to make more explicit links between reading and writing, supported by the librarian
- Google Docs and Google Classroom allowed for focussed feedback to continue through distance learning. Google Meets for writing allowed students to give verbal feedback online to their peers
- The e-asTTle marking tool allows teachers to more closely pinpoint areas in which students need to be extended and provides "next steps"
- In Terms 3 and 4, we provided opportunities for some of these target students to work closely with a Learning Assistant, to write about topics of their own choice, using motivations such as videos, games, dice story starters etc. Some of these activities included an element of competition which the boys, in particular, loved!!

## Year 3 and 4: Reading Target 2020

**Aim:** To increase the number of Year 3 and 4 students achieving at the National Expected Level in Reading.

**Baseline Data:** November 2019 data showed that 6% of current Year 3 students (3/48) and 4% of Year 4 students (2/48) were identified as reading below or just at the expected level. 2 of these students are female and 3 of the students are male. One of these students is Maori.

**Target:** The group of Year 3 and 4 students, identified as achieving below or just at the expected level in reading, will be reading at the expected level as assessed by Teacher Judgements in November 2020.

Actions	Resource	When
As per contextual statement		2020
Investigate aspects of well-being which may support these students to learn better	<ul style="list-style-type: none"> <li>• Incorporate regular mindfulness sessions (from the Pause, Breather, Smile Programme) into classroom programmes</li> <li>• Monitor impact on learning of incorporating practices to improve overall well-being into the classroom programme</li> </ul>	TOD-Feb Ongoing

Communicate clearly with parents about how to help their child learn to read.	<ul style="list-style-type: none"> <li>Encourage parents to attend the "helping your child read" evenings</li> </ul>	Terms 2/3
Provide <b>daily</b> reading mileage for these students	<ul style="list-style-type: none"> <li>Set up daily "5-minute read" with teacher/ teacher-aide /parent helper for these students, in addition to the usual reading programme</li> </ul>	Term 1 and ongoing
Provide time for more focussed teaching for these students	<ul style="list-style-type: none"> <li>Use literacy support time from reading recovery teacher, where possible</li> </ul>	Term 1 and ongoing
Improve reading motivation for these students	<ul style="list-style-type: none"> <li>Provide team PD in meetings around ways to motivate reluctant readers</li> <li>Use expertise of librarian to motivate readers</li> </ul>	From Term 2
Share resources	<ul style="list-style-type: none"> <li>Build shared resources to scaffold students</li> <li>Share successful ideas from Sheena Cameron Book</li> <li>Build up and use dyslexia-friendly books in school library</li> </ul>	Term 1
Continue to develop staff knowledge of Curriculum Progress tools to support planning and assessment.	<ul style="list-style-type: none"> <li>Provide access to the Learning Progressions Framework</li> <li>Provide PD and time to familiarise teachers with the framework</li> <li>Monitor target students using the Learning Progressions Framework.</li> </ul>	Term 1 and 4

## December 2020

Three Year 3 students (6%) students and 2 Year 4 (4%) students were identified as reading 'below' the expected level. One of these students has left Seatoun School. According to judgements made in December, of the remaining students:

- One Year 3 student remains identified as reading below the expected level.
- Three students (two Year 3/one Year 4) are now reading at the expected level

### Comments:

- All of these students have received focussed one-to-one support in reading
- Learning Assistants help to provide reading mileage with daily read-aloud time
- Team meetings have included some focus on PD on teaching of reading strategies and organisation of reading programmes
- Our librarian, Wendy Bamber, provides invaluable support in motivation of reluctant readers and providing suggestions for high-interest books at an appropriate level

# Year 5 and 6 Targets 2020

## Demographic

	Boys	Girls	TOTAL	
<b>YEAR 5</b> (Y4 from 2019)	27	11	38	<b>41</b>
New 2020	2	1	3	
<b>YEAR 6</b> (Y5 from 2019)	20	30	50	<b>50</b>
New 2020	1	1		
<b>Total</b>				<b>91</b>
NZ Maori Learners	Year 5: 3 Year 6: 3	Year 5: 0 Year 6: 2	8	

## Year 5 and 6: Reading Target 2020

**Aim:** To increase the number of Year 5 and 6 students achieving at the expected level in reading.

### **Baseline Data:**

November 2019 data shows that 5% of current **Year 5 students** (2 students - 2 Boys) are identified as achieving below and well below the expected level. One of the identified students is Maori.

November 2019 data shows that 10% of current **Year 6 students** (5 students - 3 Girls / 2 Boys) are identified as achieving below the expected level.

**Target 1:** The Year 5 students currently achieving below and well below the expected level respectively, will be achieving at, or just below the expected level as assessed by Teacher Judgements in November 2020.

**Target 2:** The Year 6 students currently achieving below and well below the expected level respectively, will be achieving at, or just below the expected level as assessed by Teacher Judgements in November 2020.

**Background:** Of these 7 students, 2 are ESOL, 1 has RTLB intervention and 1 is ORRS funded.

Actions	Resource	When
As per contextual statement		
Ensure daily reading mileage to increase fluency and reinforce learning	<ul style="list-style-type: none"> <li>Implement programme aimed at listening to students read for 5 minutes daily</li> </ul>	Term 1-4

Find ways to increase enjoyment of personal reading	<ul style="list-style-type: none"> <li>• Communicate regularly to closely monitor personal reading programme</li> <li>• Work closely with the school librarian</li> <li>• Purchase books to motivate readers</li> </ul>	Ongoing
Build decoding/comprehension skills	<ul style="list-style-type: none"> <li>• Share research/effective teaching at team meetings</li> <li>• Provide targeted teacher-aide support</li> <li>• Purchase dyslexia friendly reading resources as needed</li> </ul>	Ongoing
Build punctuation knowledge	<ul style="list-style-type: none"> <li>• Research/share strategies</li> </ul>	Ongoing
e-asTTle Reading	<ul style="list-style-type: none"> <li>• Use of e-asTTle tool to triangulate against Probe and PAT data</li> </ul>	T1/2/3
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>• Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

## December Update: End of Year 2020

**Target 1:** Two Year 5 students were identified in February and July 2020 as reading below or well below the expected level. According to judgements made at End of Year, both students are still working below the expected level. Both learners received in class and out of class reading / literacy support over the year.

**Target 2:** Five Year 6 students were identified in February and July 2020 as reading below or well below the expected level. According to judgments made at the end of the year, three students are now 'at' the expected level, one student is 'below' standard and one remains 'well below'.

### Comments:

One of the Year 5 students identified has made significant progress towards the expected level, but is not quite there yet. Listening to the students read aloud for 5 minutes really made a difference, and had excellent support from home.

Two Year 6 learners (ESL), who were below expectations in reading are now 'just below' expectations and have been discontinued from ESL funding. They continue to be closely monitored by our Literacy Support Learning Assistant. One Year 6 learner currently 'well below' is ORRS funded, and one Year 5 learner receives ICS funding. Both are given significant support in class.

## Year 5 and 6: Writing Targets 2020

**Aim:** To increase the number of Year 5 and 6 students achieving at and above the expected level in writing.

**Baseline Data:**

November 2019 data shows that 5% of **Year 5 students** (2 students - 2 boys) are achieving below or well below the expected level in writing. One of the identified students is Maori.

November 2019 data shows that 14% of **Year 6 students** (7 students - 5 boys, 2 girls) are achieving below the expected level in writing.

**Target 1:** The group of students in Year 5 and 6 achieving below the expected level in writing will be achieving at the expected level as assessed by Teacher Judgements in November 2020.

**Background:** Of these remaining **8 students**, 1 is ESOL, 1 has RTLB intervention, 1 receives ongoing ICS funding and 1 is ORRS funded.

Actions	Resource	When
As per contextual statement		
Build oral language skills	<ul style="list-style-type: none"> <li>Identify/address needs</li> </ul>	Ongoing
Make explicit connections between types of communication- talking, reading, writing, visuals	<ul style="list-style-type: none"> <li>Visuals/acronyms etc to prompt connections</li> </ul>	Ongoing
Explore ways to motivate writers	<ul style="list-style-type: none"> <li>Share research/effective teaching practices at team meetings</li> <li>Monitor student attitudes</li> <li>Share engaging books/authors</li> <li>Aid recording of ideas, as appropriate eg digitally</li> </ul>	Ongoing
Implement editing strategy	<ul style="list-style-type: none"> <li>Trial/share ideas within team</li> <li>Use of Read / Write and Draftback Chrome Extensions</li> <li>BYOD scheme allows instant Assistive technology</li> </ul>	Term 1-4
Ensure word study/spelling/punctuation programmes to target needs	<ul style="list-style-type: none"> <li>Identify needs using a range of assessments-Blackwells, Pseudo Word Phonics, PAT tests</li> <li>Provide time to administer and analyse results</li> <li>Implement strategies to address needs in the class</li> </ul>	Term 2-4

e-asTTle Writing	<ul style="list-style-type: none"> <li>Use of e-asTTle tool on a termly basis to track target learners. Sharing consoles with learners and target setting alongside A3 exemplar templates.</li> </ul>	T1/2/3 (Moderated Writing sample Term 3)
Ensure handwriting is a regular part of the programme	<ul style="list-style-type: none"> <li>Time in class programme; systems</li> <li>Handwriting resources</li> </ul>	Ongoing
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

## Update: End of Year 2020

**Target 1:** 8 students were identified in February 2020 as writing below or well below the expected level.

Despite our efforts these children will need continued support in Writing. According to judgements made in December:

- 3 remain well below,
- 4 are still below
- 1 student is now writing 'At' the expected level.

### Target 2

#### Baseline Data:

November 2019 data shows that 20% of **Year 5 students** (8 students - 7 boys, 1 girls) are achieving above the expected level in reading, but at the expected level in writing.

November 2019 data shows that 20% of **Year 6 students** (12 students - 6 boys, 6 girls ) are achieving above the expected level in reading, but at the expected level in writing.

**Target:** The group of Year 5 and 6 students identified as achieving above the expected level in reading, will also be achieving above the expected level in writing as assessed by Teacher Judgements in November 2020.

**Background:** The needs of these **20 students** centres mainly on effective use of structure and language (deeper features) to achieve a clear, succinct and informative message, aided by correct surface features.

Actions	Resource	When
As per contextual statement		
Make explicit connections between being a reader and a writer through reading to identify how effective authors achieve impact	<ul style="list-style-type: none"> <li>MOE Literacy Learning Progressions-deeper and surface features</li> <li>Provide targeted teaching</li> </ul>	Term 1-4

Raise the profile of writing	<ul style="list-style-type: none"> <li>• Invite authors to speak to students</li> <li>• Liaise with librarian/discuss displays</li> </ul>	Term 2-4
Promote effective editing strategies	<ul style="list-style-type: none"> <li>• Trial/share ideas within team</li> </ul>	Term 1-4
Implement programmes to extend language features/vocabulary, spelling	<ul style="list-style-type: none"> <li>• Provide time within the class programme</li> <li>• Resources to aid teaching</li> </ul>	Term 2-4
Create an online community to promote sharing and peer feedback via Google Docs	<ul style="list-style-type: none"> <li>• Google Doc access/Set student expectations</li> </ul>	Term 2-4
Sharing progressions and co-construction of deeper feature success criteria with the students.	<ul style="list-style-type: none"> <li>• A transparent, and shared set of deeper feature success criteria are visible on classroom walls</li> </ul>	Term 1- 4
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>• Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

## Update: End of Year 2020

**Target 2:** 20 students were initially identified as reading above the expected level, whilst still writing at the expected level.

According to judgments made in December:

- 5 of the learners are now reading and writing above the expected level.
- 14 learners are still working at the expected level
- 1 learner working below.

### Comments:

Teachers found the strong use success criteria and exemplars were really beneficial for students. Sharing the success criteria with learners and an ongoing dialogue around goals and instructional next steps supported the learners to make good progress.

## Year 5 and 6

## Mathematics Target 2020

**Aim:** To increase the number of Year 5 and 6 students achieving at and above the expected level in mathematics.

### Target 1:

#### Baseline Data:

November 2019 data shows that 12% of **Year 5 students** (5 students - 3 boys and 2 Girls) are currently

achieving below the expected level in mathematics. One of the identified students is Maori.

November 2019 data shows that 8% of **Year 6 students** (5 Students - 2 boys and 3 girls) are currently achieving below the expected level in mathematics. Two of the identified students are Maori.

**Target:** The Year 5 and 6 students currently achieving below the expected level in mathematics, will be achieving at the expected level as assessed by Teacher Judgements in November 2020.

**Background:** Of these **10 students**, two are on an IEP, one has an RTLB referral, one receives ICS Funding and one is ORRS funded

Actions	Resource	When
As per contextual statement		
Continue to develop use of Maths Whizz as an online teaching and assessment tool	<ul style="list-style-type: none"> <li>• PD/discussion</li> <li>• Hold a parent workshop on how to assist their child at home and access student reports</li> <li>• Support and monitor student progress-use Maths Whizz online data</li> </ul>	Term 1-4
Provide targeted teaching to meet individual needs	<ul style="list-style-type: none"> <li>• Provide knowledge and strategy support programmes in addition to class programme</li> <li>• Provide for extra teacher time</li> </ul>	Term 1-4
Undertake teacher inquiry into developing capability at raising student achievement in mathematics	<ul style="list-style-type: none"> <li>• Survey/monitor student attitudes</li> <li>• Continue to build growth mindsets as per previous teacher inquiries; problem-solving approach</li> <li>• Build professional knowledge, collaborate, observe others</li> <li>• Use digital learning and assessment tools, including Learning Progressions Framework</li> </ul>	Term 1-4
e-asTTle Mathematics	<ul style="list-style-type: none"> <li>• Use of e-asTTle tool to strengthen data for strand mathematics.</li> </ul>	T1/2/3
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>• Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

## Mathematics Target 2

### Baseline Data:

November 2019 data showed that 33% of Year 5 students (14 students - 12 boys, 2 girls) are currently achieving above the expected level in mathematics.

November 2019 data showed that 23% of Year 6 students (14 students - 7 boys, 7 girls) are currently achieving above the expected level in mathematics.

**Target:** The group of **26 remaining Year 5 and 6** students identified as currently achieving above the expected level in mathematics will continue to achieve above the expected level as assessed by Teacher Judgements in November 2020.

Actions	Resource	When
As per contextual statement		
Provide focussed teaching and learning opportunities for 'above' students	<ul style="list-style-type: none"> <li>• Make organisational changes eg cross-grouping</li> <li>• Provide problem-solving; rich tasks; paired/peer approach</li> <li>• Provide extension opportunities</li> </ul>	Terms 2/3
Mathswell / External competitions	<ul style="list-style-type: none"> <li>• Coaching learners from T1 onwards to build problem solving and collaboration confidence.</li> </ul>	T1-3
Develop the use of Maths Whizz as an online teaching and assessment tool	<ul style="list-style-type: none"> <li>• PD/discussion</li> <li>• Hold parent workshop on how to assist their child at home and access student reports</li> <li>• Support and monitor student progress-use Maths Whizz online data</li> </ul>	Term 1-4
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework and exemplars.	<ul style="list-style-type: none"> <li>• Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

## Update: End of Year 2020

**Target 1:** 10 students were initially identified as working below or well below the expected level in Maths, according to judgements made 'in December:

- 3 learners are now working at the expected level
- 7 learners remain below or well below the expected level.

**Target 2:** 21 students have been identified as working above the expected level from End of Year teacher judgments.

Comments:

Frontloading students and use of google classroom really helped students with maths concepts, multiple exposure to concepts. The students understood that groups were fluid and needs based and they were taking increased responsibility to identify their own needs.

### Year Y7-8 Targets

#### Demographic

	Boys	Girls	TOTAL	
<b>YEAR 7</b> (Y7 from 2019)	30	33	33	66
New 2020		3	3	
<b>YEAR 8</b> (Y8 from 2019)	18	28	46	49
New 2020	2	1	3	
<b>Total</b>				<b>115</b>
NZ Maori Learners	Year 7: 3 Year 8: 2	Year 7: 4 Year 8 :0	9	

#### Writing Target

**Aim:** To maintain the number of Year 7 students working at the expected level and to increase the number of students working below the expected level, by the end of the year.

**Baseline data:** Data from November 2019 shows that (42 students) of the current Year 7 cohort are achieving at or below the expected level.

34 are achieving at and 8 are achieving below.

There are 5 Maori students in this data.

**Targets 1:** The group of 37 Year 7 students identified as achieving at the expected level will be achieving at or above the expected level, and the 8 students who are below to be working at the expected level as assessed

by Teacher Judgements in November 2020.

Actions	Resources	When
As per contextual statement		2020
Collaboration	<ul style="list-style-type: none"> <li>Across the team so we get fresh ideas with regards to designing our classroom programmes</li> <li>Differentiated planning</li> <li>Take time to observe each others classrooms</li> <li>Collaborative planning</li> </ul>	T1-T4
Increase enjoyment!	<ul style="list-style-type: none"> <li>Find out what students enjoy in writing and using that to engage</li> <li>Give purpose and make activities rich</li> <li>Give the students creative choice around writing topics</li> <li>Reducing pressure by: <ul style="list-style-type: none"> <li>using writing buddies</li> <li>group writing</li> <li>Using devices as writing aides</li> </ul> </li> </ul>	
Teaching skills and strategies	<ul style="list-style-type: none"> <li>Give students regular opportunities to write across a range of genre</li> <li>Imbed the author-cycle with all students and share how each class uses this model</li> <li>Use of e-AsTTle rubric for self, peer and teacher assessment and moderation. Also share more between classes will spread new ideas for ways we can use this</li> <li>Scaffold structure with planners</li> <li>Teaching students tools such as speech to text</li> </ul>	
Model	<ul style="list-style-type: none"> <li>Use of novel studies to make explicit connections between authors techniques within texts and with students own writing processes and strategies.</li> <li>WAGOLL - Visual examples of good work</li> <li>Using digital and physical spaces for students to share good work</li> </ul>	
Teacher PD	<ul style="list-style-type: none"> <li>Continue to develop teacher capability with BYO devices to engage, motivate, scaffold and extend target students in writing. This year we will utilise Book Creator and Seesaw as a place to capture published writing and other media in order to summarise and synthesise learning</li> </ul>	

### **Update: End of Year: Target 1**

Of the 37 Year 7 students identified, 27 remain at the expected level. 3 are now achieving above and 11 are below.

Comments:

- 1 of the students who shifted to above has been part of an extension writing group. This will continue next year.

- All the students achieving below the expected level received additional support either in class or out of class. This year we do not have Karen to support these students, so we are looking to find new ways to support them. Such as the "Home Learning Focus" which is a change to our home learning programme. As well as looking into new digital resources.
- I pads are used as a scaffold across all classrooms, to help target students communicate their ideas. All target students achieving below, prefer to type over handwriting.
- A focus of improving learning dispositions, rather than looking at results should help a few students move past some mental barriers that they have to writing.

### Y7&8 Reading Target

**Aim:** To increase the number of Year 7 and 8 students achieving at and above the expected level in reading.

**Baseline data:** Data from November 2019 shows that 51 of the current Year 7/8 students are achieving above, 51 are achieving at the expected level and 8 students are achieving below. We have not included the 5 new students at this stage.

**Target:** The group of 51 students, identified as achieving at the expected level will be achieving at or above the expected level, and the 8 students currently achieving below to be achieving at the expected level, as assessed by Teacher Judgements in November 2020.

Actions	Resources	Timeframe
As per contextual statement		2020
<ul style="list-style-type: none"> <li>Utilise our library and skilled librarian</li> </ul>	<ul style="list-style-type: none"> <li>To allow better links with programme</li> <li>Structure reading goals and link to personal reading choice</li> <li>Continue to purchase and provide books and material that students find engaging</li> </ul>	T1-T4
<ul style="list-style-type: none"> <li>Communication</li> </ul>	<ul style="list-style-type: none"> <li>With parents, where necessary to ensure they are reading and discussing text regularly</li> <li>Encourage students to actively work towards their goals both at home and at school</li> </ul>	
<ul style="list-style-type: none"> <li>Model good reading</li> </ul>	<ul style="list-style-type: none"> <li>Reading to the students regularly</li> <li>Global read aloud</li> </ul>	
<ul style="list-style-type: none"> <li>Increase enjoyment</li> </ul>	<ul style="list-style-type: none"> <li>Foster a love of reading</li> <li>Time for students to read and share good books in class</li> </ul>	
<ul style="list-style-type: none"> <li>Widen interest</li> </ul>	<ul style="list-style-type: none"> <li>Use the "Readaloud" as a topic to engage students in new texts</li> </ul>	

	<ul style="list-style-type: none"> <li>Teacher, librarian and learners to recommend good books</li> </ul>	
Develop skilled readers	<ul style="list-style-type: none"> <li>Develop reading for inference through encouraging students to think deeply about text</li> <li>Support students to break down and analyse good text</li> <li>Use word studies to encourage students to increase vocab and understand a range of language features</li> </ul>	

### **Update End of Year: Target 1**

Of the 51 students, identified as achieving at the expected level, 4 are now achieving above. Of the 8 students achieving below, all 8 continue to achieve below.

Comments:

- Target students enjoy a library session once a week to ensure they always have reading material of their choice.
- All the students achieving below the expected level are receiving additional support either in class or out of class.
- All target students had mid-year conferences where new learning goals were set with parents present.
- I pads are used as a way to access digital reading options both for classroom tasks and for reading choice.

### **Y7&8 Maths Target**

**Aim:** To maintain the number of Year 7 students achieving at and above by the end of the year.

**Baseline data:** Data from November 2019 shows that 29 year 7 students are achieving above the expected level and 30 year 7 students are achieving at in mathematics.

**Target:** For Year 7 students achieving at and above to maintain those judgements, as assessed by Teacher Judgements in November 2020.

Actions	Resources	Timeframe
As per contextual statement		2020
increase enjoyment	<ul style="list-style-type: none"> <li>Time in class to review set tasks with students to further clarify understanding and increase engagement.</li> </ul>	T1-T4
Teaching flexible thinking	<ul style="list-style-type: none"> <li>Dedicating a good portion of our programmes to giving our learners tasks that require flexible thinking and collaboration</li> </ul>	

Scaffold and support	<ul style="list-style-type: none"> <li>• Run the extension and Alim maths programmes</li> <li>• Running in-class support as an option, rather than taking students out</li> </ul>	
Collaboration	<ul style="list-style-type: none"> <li>• Give opportunities to observe each other to help hone our own programmes</li> <li>• Collaboration: Sharing successes at team meetings</li> <li>• Opportunities to attend sessions and for other teachers to upskill by observing and discussing each others practices.</li> <li>• Time as a team to discuss and help each other build a positive learning culture within our syndicate</li> </ul>	
Safe Environment	<ul style="list-style-type: none"> <li>• Well-being: running the pause, breathe, smile programme.</li> <li>• KiVA: Help students to be socially settled and more likely to take risks</li> <li>• Flexibility around testing to allow learners to grow and show what they know in other ways</li> <li>• We aim to focus more on building a growth mindset with these learners. We will achieve this by focusing on what they can already do. Goal setting with parents, monitoring progress and have ongoing discussions with these learners and building a positive and inclusive class culture.</li> </ul>	
<ul style="list-style-type: none"> <li>• Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• E-AsTTle maths tests will be used for pre and post testing, and the reports generated are used to give kids feedback on areas to improve</li> </ul>	

### Update: End of Year: Target 1:

Of the 30 Year 7 students achieving at as of 2019 data, 3 are now achieving above. All the rest continue to achieve at the expected level. Of the 29 year 7 students are achieving at in mathematics, 26 continue to achieve above and 3 are now achieving comfortably at.

#### Comments:

- We had a big focus on "Learning Dispositions" in maths. This helped take some of the anxiety around achievement in maths and helps to improve communication and flexible thinking. We are hoping to see an improvement in our more capable students this year because of this.
- A lot of focus has gone into making our classroom tasks hands on and visual, especially in the strands of statistics and measurement and geometry.
- All target students had mid-year conferences where next steps and new learning goals were set with parents present. This definitely helped our students to progress.
- Ipad have been a useful tool to engage students in rich material in mathematics. are used as a

scaffold across all classrooms, to help access much of the inclass work. This helps parents to see what their children are doing as well as give students the option continue class work at home, if they choose as part of their home learning.

Seatoun School  
Members of the Board of Trustees 2020

Name	Position Held	Elected/Co-opted	Occupation	Term Expires
Melanie Matthews		Elected	Consultancy Business	June 2022
Justine Crawford		Elected	Programme Manager - MSD	June 2022
Charlotte Brook		Elected	Lawyer Crown Law	June 2022
Lloyd Davies	Chair	Elected	Lawyer Contact Energy	June 2022
Nick Conn		Elected	Physiotherapist Willis St Physiotherapy	June 2022
Justin Williams		Co-opted	Mechanical Engineer	June 2022
Catherine Miller	Staff Trustee		Teacher	June 2022
John Western	Principal		Principal	June 2022

#### Kiwisport Grant 2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$5,582 (excluding GST). The funding was spent on sporting endeavours.

# SEATOUN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2987
<b>Principal:</b>	John Western
<b>School Address:</b>	59 Burnham Street, Seatoun
<b>School Postal Address:</b>	59 Burnham Street, Seatoun, Wellington, 6022
<b>School Phone:</b>	04 388 7600
<b>School Email:</b>	admin@seatoun.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Lloyd Davies	Chairperson	Elected	Jun 2022
John Western	Principal	ex Officio	
Melanie Matthews	Parent Rep	Elected	Jun 2022
Justine Crawford	Parent Rep	Elected	Jun 2022
Charlotte Brook	Parent Rep	Elected	Jun 2022
Nick Conn	Parent Rep	Elected	Jun 2022
Catherine Miller	Staff Rep	Elected	Jun 2022
Justin Williams	Other	Co-opted	Jun 2022

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

# SEATOUN SCHOOL

Annual Report - For the year ended 31 December 2020

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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

# Seatoun 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.

Lloyd Davies

Full Name of Board Chairperson



Signature of Board Chairperson

24 May 2021

Date:

John James Western

Full Name of Principal



Signature of Principal

24 May 2021

Date:

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

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	4,019,071	3,450,548	3,591,731
Locally Raised Funds	3	309,509	220,179	322,826
Interest income		19,890	28,000	30,605
		<u>4,348,470</u>	<u>3,698,727</u>	<u>3,945,162</u>
<b>Expenses</b>				
Locally Raised Funds	3	61,563	27,808	125,830
Learning Resources	4	2,323,288	2,150,100	2,225,062
Administration	5	166,068	177,724	178,153
Finance		6,633	626	5,020
Property	6	1,735,750	1,317,668	1,321,121
Depreciation	7	103,654	97,084	99,773
Loss on Disposal of Property, Plant and Equipment		-	-	3,042
		<u>4,396,956</u>	<u>3,771,010</u>	<u>3,958,001</u>
<b>Net Surplus / (Deficit) for the year</b>		<u>(48,486)</u>	<u>(72,283)</u>	<u>(12,839)</u>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>(48,486)</u></u>	<u><u>(72,283)</u></u>	<u><u>(12,839)</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# Seatoun School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>1,339,710</u>	<u>1,275,671</u>	<u>1,352,549</u>
Total comprehensive revenue and expense for the year		(48,486)	(72,283)	(12,839)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,788	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	24	<u>1,297,012</u>	<u>1,203,388</u>	<u>1,339,710</u>
Retained Earnings		1,297,012	1,203,388	1,339,710
<b>Equity at 31 December</b>		<u>1,297,012</u>	<u>1,203,388</u>	<u>1,339,710</u>

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

**Seatoun School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	92,711	26,724	225,044
Accounts Receivable	9	136,142	138,198	134,443
GST Receivable		10,653	6,261	10,642
Prepayments		6,828	7,402	10,616
Inventories	10	13,147	9,293	12,601
Investments	11	863,320	830,028	647,386
Funds owed for Capital Works Projects	18	-	-	29,630
		<u>1,122,801</u>	<u>1,017,906</u>	<u>1,070,362</u>
<b>Current Liabilities</b>				
Accounts Payable	13	161,813	169,421	146,284
Revenue Received in Advance	14	568	825	1,602
Provision for Cyclical Maintenance	15	38,616	36,777	-
Finance Lease Liability - Current Portion	16	20,547	27,810	21,219
Funds held in Trust	17	45,338	-	-
Funds held for Capital Works Projects	18	43,214	-	-
		<u>310,096</u>	<u>234,833</u>	<u>169,105</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>812,705</b>	<b>783,073</b>	<b>901,257</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	523,781	452,207	508,252
		<u>523,781</u>	<u>452,207</u>	<u>508,252</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	26,237	7,879	56,259
Finance Lease Liability	16	13,237	24,013	13,540
		<u>39,474</u>	<u>31,892</u>	<u>69,799</u>
<b>Net Assets</b>		<u><b>1,297,012</b></u>	<u><b>1,203,388</b></u>	<u><b>1,339,710</b></u>
<b>Equity</b>		<u><b>1,297,012</b></u>	<u><b>1,203,388</b></u>	<u><b>1,339,710</b></u>

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

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

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		653,055	568,632	598,747
Locally Raised Funds		304,813	216,679	327,783
Goods and Services Tax (net)		(11)	-	(4,381)
Funds Administered on Behalf of Third Parties		45,338	-	-
Payments to Employees		(534,061)	(422,748)	(413,952)
Payments to Suppliers		(363,171)	(353,367)	(477,733)
Interest Paid		(6,633)	(626)	(5,020)
Interest Received		22,495	28,000	30,511
Net cash from/(to) Operating Activities		121,825	36,570	55,955
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(90,717)	(63,000)	(63,613)
Purchase of Investments		(324,321)	-	(444,906)
Proceeds from Sale of Investments		108,389	-	627,547
Net cash from/(to) Investing Activities		(306,649)	(63,000)	119,028
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,788	-	-
Finance Lease Payments		(26,141)	(45,501)	(24,649)
Funds Held for Capital Works Projects		72,844	-	(23,945)
Net cash from/(to) Financing Activities		52,491	(45,501)	(48,594)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(132,333)</b>	<b>(71,931)</b>	<b>126,389</b>
Cash and cash equivalents at the beginning of the year	8	225,044	98,655	98,655
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>92,711</b>	<b>26,724</b>	<b>225,044</b>

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

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

# Seatoun School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Seatoun School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

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

###### ***Basis of Preparation***

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

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

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

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

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

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

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

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

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

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

#### ***Useful lives of property, plant and equipment***

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

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

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

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

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

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

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) 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:

Building Improvements	20 years
Furniture and Equipment	5 years to 15 years
Information and Communication	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

## **l) Intangible Assets**

### *Software costs*

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

Computer software 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 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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	567,293	522,972	529,265
Teachers' Salaries Grants	1,803,819	1,728,940	1,825,932
Use of Land and Buildings Grants	1,561,773	1,152,976	1,159,742
Resource Teachers Learning and Behaviour Grants	-	-	1,875
Other MoE Grants	83,664	45,660	70,688
Other Government Grants	2,522	-	4,229
	<u>4,019,071</u>	<u>3,450,548</u>	<u>3,591,731</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$9,112 he year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	259,721	207,450	212,142
Bequests & Grants	1,500	-	4,000
Activities	27,918	9,229	101,201
Trading	4,606	3,500	5,293
Fundraising	964	-	190
After School Care	14,800	-	-
	<u>309,509</u>	<u>220,179</u>	<u>322,826</u>
<b>Expenses</b>			
Activities	40,213	23,668	119,373
Trading	4,612	4,140	6,187
Fundraising (Costs of Raising Funds)	-	-	270
After School Care	16,738	-	-
	<u>61,563</u>	<u>27,808</u>	<u>125,830</u>
<i>Surplus for the year Locally raised funds</i>	<u>247,946</u>	<u>192,371</u>	<u>196,996</u>

## 4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	130,307	106,988	97,803
Library Resources	2,761	2,800	2,697
Employee Benefits - Salaries	2,172,289	2,007,192	2,103,935
Staff Development	17,485	31,500	20,251
Classroom Budgets	446	1,620	376
	<u>2,323,288</u>	<u>2,150,100</u>	<u>2,225,062</u>

## 5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,591	6,591	6,399
Board of Trustees Expenses	7,176	5,050	7,473
Communication	8,306	9,870	13,054
Consumables	3,024	5,100	5,313
Operating Lease	-	-	347
Other	16,496	20,772	26,107
Employee Benefits - Salaries	104,474	113,191	99,325
Insurance	5,001	1,150	5,135
Service Providers, Contractors and Consultancy	15,000	16,000	15,000
	<u>166,068</u>	<u>177,724</u>	<u>178,153</u>

## 6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	17,662	15,000	17,102
Cyclical Maintenance Expense	8,594	12,087	(522)
Grounds	6,246	10,100	7,075
Heat, Light and Water	25,925	24,300	22,158
Rates	3,332	4,200	3,381
Repairs and Maintenance	28,624	19,400	31,972
Use of Land and Buildings	1,561,773	1,152,976	1,159,742
Security	2,915	2,100	1,940
Employee Benefits - Salaries	66,654	30,505	27,212
Contractor & Consultancy	14,025	47,000	51,061
	<u>1,735,750</u>	<u>1,317,668</u>	<u>1,321,121</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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	24,448	23,352	23,999
Furniture and Equipment	16,635	13,482	13,856
Information and Communication Technology	40,396	38,562	39,630
Leased Assets	15,896	15,500	15,929
Library Resources	6,279	6,188	6,359
	<u>103,654</u>	<u>97,084</u>	<u>99,773</u>

## 8. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	20	-	20
Bank Current Account	75,744	25,714	68,826
Bank Call Account	16,947	1,010	91,714
Short-term Bank Deposits	-	-	64,484
Cash and cash equivalents for Statement of Cash Flows	92,711	26,724	225,044

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

Of the \$92,711 Cash and Cash Equivalents \$43,214 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	3,846	5,669	804
Receivables from the Ministry of Education	-	-	3,450
Banking Staffing Underuse	-	5,750	8,052
Interest Receivable	2,040	5,800	4,645
Teacher Salaries Grant Receivable	130,256	120,979	117,492
	136,142	138,198	134,443
Receivables from Exchange Transactions	5,886	11,469	5,449
Receivables from Non-Exchange Transactions	130,256	126,729	128,994
	136,142	138,198	134,443

## 10. Inventories

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Uniforms	12,850	7,020	12,250
Stationery	297	2,273	351
	13,147	9,293	12,601

## 11. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	863,320	830,028	647,386
Total Investments	863,320	830,028	647,386

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	306,614	23,766	-	-	(24,448)	305,932
Furniture and Equipment	59,395	39,482	-	-	(16,635)	82,242
Information and Communication Tech	94,327	42,286	-	-	(40,396)	96,218
Leased Assets	26,201	7,296	-	-	(15,896)	17,601
Library Resources	21,715	6,352	-	-	(6,279)	21,788
<b>Balance at 31 December 2020</b>	<b>508,252</b>	<b>119,182</b>	<b>-</b>	<b>-</b>	<b>(103,654)</b>	<b>523,781</b>

The net carrying value of equipment held under a finance lease is \$17,601 (2019: \$26,201)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	576,981	(271,049)	305,932
Furniture and Equipment	399,126	(316,884)	82,242
Information and Communication	356,303	(260,085)	96,218
Leased Assets	54,516	(36,915)	17,601
Library Resources	51,520	(29,732)	21,788
<b>Balance at 31 December 2020</b>	<b>1,438,446</b>	<b>(914,665)</b>	<b>523,781</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	332,449	620	(2,456)	-	(23,999)	306,614
Furniture and Equipment	60,131	13,706	(586)	-	(13,856)	59,395
Information and Communication Tech	93,926	40,031	-	-	(39,630)	94,327
Leased Assets	27,364	15,119	(355)	-	(15,929)	26,201
Library Resources	22,007	6,068	-	-	(6,359)	21,715
<b>Balance at 31 December 2019</b>	<b>535,877</b>	<b>75,544</b>	<b>(3,397)</b>	<b>-</b>	<b>(99,773)</b>	<b>508,252</b>

The net carrying value of equipment held under a finance lease is \$26,201 (2018: \$27,364)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	553,216	(246,602)	306,614
Furniture and Equipment	371,734	(312,339)	59,395
Information and Communication	320,521	(226,194)	94,327
Leased Assets	55,445	(29,244)	26,201
Library Resources	113,837	(92,122)	21,715
<b>Balance at 31 December 2019</b>	<b>1,414,753</b>	<b>(906,501)</b>	<b>508,252</b>

**13. Accounts Payable**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	13,655	30,887	14,957
Accruals	5,091	6,213	4,899
Capital Accruals for PPE items	673	-	-
Employee Entitlements - Salaries	130,256	120,979	117,492
Employee Entitlements - Leave Accrual	12,138	11,342	8,936
	<u>161,813</u>	<u>169,421</u>	<u>146,284</u>
Payables for Exchange Transactions	161,813	169,421	146,284
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>161,813</u>	<u>169,421</u>	<u>146,284</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income In Advance	658	825	1,602
Funds Held In Advance	(90)	-	-
	<u>568</u>	<u>825</u>	<u>1,602</u>

**15. Provision for Cyclical Maintenance**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	56,259	32,569	56,781
Increase/(decrease) to the Provision During the Year	-	12,087	(522)
Adjustment to the Provision	13,134	-	-
Use of the Provision During the Year	(4,540)	-	-
Provision at the End of the Year	<u>64,853</u>	<u>44,656</u>	<u>56,259</u>
Cyclical Maintenance - Current	38,616	36,777	-
Cyclical Maintenance - Term	26,237	7,879	56,259
	<u>64,853</u>	<u>44,656</u>	<u>56,259</u>

**16. Finance Lease Liability**

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	23,879	27,810	24,655
Later than One Year and no Later than Five Years	14,746	24,013	14,647
	<u>38,625</u>	<u>51,823</u>	<u>39,302</u>

## 17. Funds held in Trust

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	45,338	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>45,338</u>	<u>-</u>	<u>-</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

## 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 \$
Street Lighting	<i>completed</i>	(9,261)	-	9,261	-	-
Heating & Cooling System	<i>in progress</i>	(17,145)	28,000	(6,236)	-	4,619
Rm 13 Internal Leak	<i>completed</i>	(3,224)	-	3,224	-	-
SIP Classroom Refurbishment	<i>in progress</i>	-	38,595	-	-	38,595
Totals		<u>(29,630)</u>	<u>66,595</u>	<u>6,249</u>	<u>-</u>	<u>43,214</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	43,214
Funds Due from the Ministry of Education	-
	<u>43,214</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Street Lighting	<i>in progress</i>	10,840	-	(20,101)	-	(9,261)
Heating & Cooling System	<i>in progress</i>	(16,525)	-	(620)	-	(17,145)
Rm 13 Internal Leak	<i>in progress</i>	-	-	(3,224)	-	(3,224)
Totals		<u>(5,685)</u>	<u>-</u>	<u>(23,945)</u>	<u>-</u>	<u>(29,630)</u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration		
Full-time equivalent members	0.25	0.32
<i>Leadership Team</i>		
Remuneration	487,760	566,992
Full-time equivalent members	4.19	5.00
Total key management personnel remuneration	487,760	566,992
Total full-time equivalent personnel	4.44	5.32

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

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	4 - 5	3 - 4
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	-
110 - 120	1.00	1.00
	2.00	1.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	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	92,711	26,724	225,044
Receivables	136,142	138,198	134,443
Investments - Term Deposits	863,320	830,028	647,386
Total Financial assets measured at amortised cost	1,092,173	994,950	1,006,873

### Financial liabilities measured at amortised cost

Payables	161,813	169,421	146,284
Borrowings - Loans	-	-	-
Finance Leases	33,784	51,823	34,759
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	195,597	221,244	181,043

## 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.

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF SEATOUN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Seatoun School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited, 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 (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 24 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.

#### **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 obtained at the date of our report is Analysis of Variance report, Kiwisport and the Board of Trustees listing, 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.

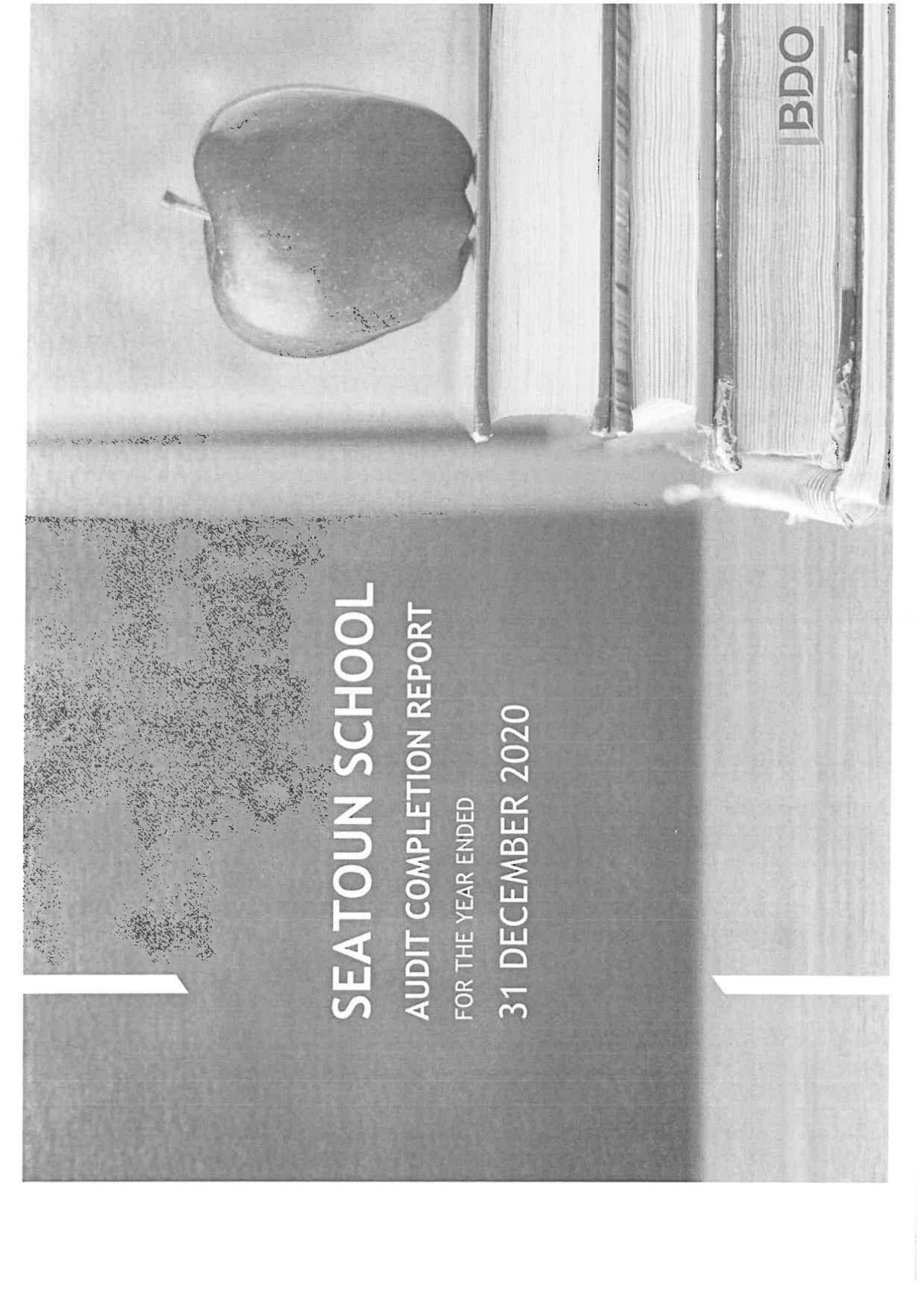
Other than the audit, we have no relationship with or interests in the School.



**Geoff Potter**

**BDO WELLINGTON AUDIT LIMITED**

On behalf of the Auditor-General  
Wellington, New Zealand



**SEATOUN SCHOOL**  
**AUDIT COMPLETION REPORT**  
FOR THE YEAR ENDED  
**31 DECEMBER 2020**

**BDO**



27 May 2021

Lloyd Davies  
Chairperson  
Seatoun School  
59 Burnham Street  
Seatoun  
Wellington, 6022  
cc: John Western  
Principal

Dear Lloyd

We have pleasure in presenting our Audit Completion Report for our audit of Seatoun School's financial statements for the year ended 31 December 2020.

We would like to emphasise that our audit work involves the review of only those systems and controls in your organisation upon which we rely on for audit purposes. Our examination may not have identified, and should not be relied upon to identify, all control weaknesses that may exist.

We take this opportunity to express our appreciation for the assistance and co-operation provided by the School's staff during the audit. We have received full and frank cooperation. There is nothing we wish to raise solely with the Board.

Yours faithfully,  
**BDO WELLINGTON AUDIT LIMITED**



**Geoff Potter**  
Partner  
Audit & Assurance Services

DDI: +64 4 498 3864  
Email: [Geoff.potter@bdo.co.nz](mailto:Geoff.potter@bdo.co.nz)



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## 1. EXECUTIVE SUMMARY

### STATUS OF THE AUDIT AND THE AUDIT OPINION

BDO WELLINGTON AUDIT LIMITED ('BDO') is the Appointed Audit Firm of Seatoun School (the "School").

BDO's responsibilities include a requirement to express an opinion on the School's financial statements arising from our audit conducted in accordance with the Auditor-General's Auditing Standards which incorporate International Standards on Auditing (NZ).

This report details the processes, findings and recommendations from our audit of the School in accordance with the Auditor General's Auditing Standards, and the terms of our engagement as set out in our audit engagement letter.

Our audit of the School's financial statements for the year ended 31 December 2020 is complete. Subject to the resolution of matters arising in this report, review of the final draft financial statements, receipt of a signed letter of representation, approval by the Board of the financial statements and the finalisation of our audit completion procedures.

We have issued an unqualified audit opinion.

We welcome your feedback on the effectiveness of the audit process and are available to discuss our performance.

### AUDIT SCOPE AND OBJECTIVES

Our audit objectives are to:

- report on whether the financial statements give a true and fair view, and
- report to Management about control environment issues that should be addressed by the school.

A strong control environment would feature adequate segregation of duties over important financial processes, and independent reviews as compensating controls should it not always be practicable for the duties to be separated.

We have documented, tested and assessed the controls supporting the school's key transaction streams, and there are no significant weaknesses to report. Control weaknesses identified during the audit have been included in the Internal Control and Other Findings section of this report.



## AREAS OF SIGNIFICANT RISK AND AUDIT EMPHASIS

Our audit approach considered the inherent risks in your business, their potential impact on the financial statements and the associated risk mitigations and controls in place. The significant matters arising from our audit work are:

- Locally raised funds
- Payroll not approved or checked
- Cyclical maintenance provision
- Management Override

We were able to obtain sufficient and appropriate audit evidence in respect to these items and have no significant findings to bring to your attention. Refer to Section 2 for our comments in respect to each significant risk and area of audit emphasis.

## SUMMARY OF UNCORRECTED MISSTATEMENTS

There were no errors left uncorrected at the conclusion of our audit.

## INTERNAL CONTROLS

Our audit approach requires us to obtain an understanding of an entity's internal controls in order to identify assess the risk of material misstatement of the financial statements whether due to fraud or error but is not designed to provide assurance over the overall effectiveness of controls operating within the School.

We have not identified any material weaknesses in internal controls relating to the prevention and detection of fraud and error that have impacted on our ability to provide an opinion on the financial statements for the year ended 31 December 2020.



## GOVERNANCE AND ACCOUNTABILITY

Good governance and accountability need and support each other and, if done well, enhance the public's trust in our public sector. Good governance encourages and can result in good accountability. In turn, accountability is a vital element of good governance.

The Auditor-General has published a report, Reflections from our audits: Governance and accountability. This report reflects on common issues, and highlights examples of good and emerging practise, which public entities can use to help improve their governance and accountability arrangements. It also identifies eight elements of good governance and looks at some trends that present new challenges and opportunities for enhancing accountability.

We encourage you to use the findings and examples in this report to consider the School's governance and accountability arrangements. This report is available on the OAG website at [www.oag.govt.nz/2016/reflections](http://www.oag.govt.nz/2016/reflections)



## 2. KEY FINANCIAL STATEMENT AUDIT RISKS AND AREAS OF AUDIT EMPHASIS

Our audit procedures were focused on those areas of the School's activities that are considered to represent the key audit risks identified during the risk assessment process undertaken and communicated with you through the audit arrangements letter at the planning phase of the audit. Below we present a summary of the identified key areas of risk and audit emphasis and our conclusions in relation to each matter. We are satisfied that these areas have been satisfactorily addressed through our audit processes.

Locally Raised Funds	
Area of Audit Emphasis	Conclusion/Response
Due to the nature of locally raised funds (often being cash), there is a risk of material misstatement around the completeness of locally raised funds income.	From our audit work performed we found no issues regarding locally raised funds income or expense balances in the financial statements.

Payroll not approved or checked	
Area of Audit Emphasis	Conclusion/Response
Payroll is processed by Novopay. The accuracy of payroll processing is dependent on appropriate approval of payroll changes and checking of the fortnightly SUE report.	From our audit work performed we found no issues regarding payroll balances included in the financial statements.



Cyclical Maintenance Provision	
Area of Audit Emphasis	Conclusion/Response
Cyclical Maintenance is an area of judgment and could lead to material misstatement in the financial statements. For Schools to be able to calculate the appropriate cyclical maintenance provision a 10 Year Property Plan (10YPP) needs to be prepared and/or reviewed by an expert.	From our audit work performed, there were no issues regarding the provision for Cyclical Maintenance in the Financial Statements.
Management Override	
Area of Audit Emphasis	Conclusion/Response
There is a rebuttable presumption under the International Auditing Standards that there is a risk of management override.	We have assessed the segregation of duties and risk of management override as part of our planning process, and concluded that the risk of fraud from management override of controls is primarily through the processing of manual journals. We have used a risk based approach to testing manual journals, and focused on any areas where a risk of judgement, estimation or cut-off risk exists with management override in mind. No issues with management override we noted.



### 3. INTERNAL CONTROL AND OTHER AUDIT FINDINGS

This section of the report sets out the key internal control findings we have identified during the course of the audit and highlights control deficiencies requiring management attention. Our work has been limited to those controls relevant to the audit of your statutory financial statements. The purpose of our audit work on controls is not to provide assurance in its own right on the internal controls and therefore we may not necessarily disclose all matters that might be significant deficiencies or deficiencies that heighten the risk of a fraud being perpetrated.

The findings and recommendations have been discussed and agreed with the School's Management.

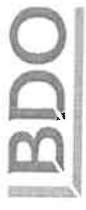
## 4. REQUIRED COMMUNICATIONS WITH GOVERNANCE

Matter	How the matter was addressed
<b>Auditors responsibility under generally accepted auditing standards</b>	<p>We are responsible for completing an audit in accordance with generally accepted auditing standards in New Zealand. The detailed terms of which are set out in our audit engagement letter.</p>
<b>Confirmation of Audit Independence</b>	<p>In conducting our audit, we are required to comply with the independence requirements of PES-1 Code of Ethics for Assurance Practitioners issued by the External Reporting Board.</p> <p>Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.</p> <p>For the comfort of the Board, we note that the following processes assist in maintaining our independence:</p> <ul style="list-style-type: none"> <li>• No other work is permitted to be undertaken by any BDO office without the express approval of the audit engagement partner.</li> <li>• All services performed by any national BDO office will be reported to the governing body.</li> </ul> <p>Audit fees billed for the 2020 audit were \$6,591.</p> <p>There were no other services provided by our firm for the financial year.</p>
<b>Management Judgements and Estimates</b>	<p>Under International Standards on Auditing (NZ), we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions or valuation judgements. Overall we note that the judgements and estimates by management in preparing the results for the year ended 31 December 2020 appear reasonable. Key matters impacting on our audit have been raised in sections 2 and 3 of this report if applicable.</p>

Matter	How the matter was addressed
<b>Matters requiring Board of Trustee input</b>	<p>We have placed reliance on the Board's review and approval of the following matters:</p> <ul style="list-style-type: none"> <li>• Minutes of the Board meetings;</li> <li>• Implementation of such controls as is needed to ensure that financial statements are presented fairly;</li> <li>• Review and approval of management accounts;</li> <li>• Review and approval of annual budget;</li> <li>• Review and approval of 10 Year Property Plan</li> <li>• Notification of fraud; and</li> <li>• Review and approval of the financial statements.</li> </ul>
<b>Accounting policies:</b>	<p>Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practices and financial reporting. We reviewed the financial statements of the School against the Kiwi Park Model and noted no material departures from the requirements.</p>
<b>Materiality and adjusted/ unadjusted differences</b>	<p>Materiality means, in the context of an audit or review, if financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the financial report. Materiality is initially calculated at the planning stage and has an influence on the amount of work we do, as well as where we direct our audit efforts. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.</p> <p>There were no errors left uncorrected at the conclusion of the audit.</p> <p>It should be noted that the auditing standards do not require us to communicate misstatements that are considered "clearly trivial" and as such, if we identify such misstatements we will not communicate these to you. We consider "clearly trivial" to be 5% or less of our planned materiality.</p>

Matter	How the matter was addressed
Going concern	<p>We have undertaken a review of management and those charged with governance' assessment of the ability of the School to continue as a going concern for 12 months from the date of signing the audit report and therefore whether the going concern basis for the preparation of the financial statements is appropriate.</p> <p>We identified no issues or concerns that lead us to conclude the going concern assumption cannot be relied upon.</p>
Fraud	<p>During the audit, no matters relating to fraud, concerning either employees or management, have come to our attention. It should be noted that our audit is not designed to detect fraud, however, should instances of fraud come to our attention, we will report them to you.</p>
Compliance with laws and regulations	<p>We have made enquiries in relation to compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the School.</p>
Significant findings from the audit	<p>Other than those documented in the executive summary and sections 2 and 3 of this report, there were no significant matters arising from the audit.</p>
Disagreements with management	<p>There have been no disagreements with management over matters of significance to the audit.</p>
Difficulties encountered during the audit	<p>There have been no significant difficulties encountered during the audit.</p>
Consultations with other accountants and consultants	<p>We have considered the need for other accounting specialists during our work and determined, due to the nature of the engagement and experience and knowledge of the engagement team, that no specialists were necessary for the current period.</p>
Management representation letter	<p>We have not requested specific representation from management in addition to those areas normally covered by our standard representation letter.</p>

Matter	How the matter was addressed
<b>Probity, waste and performance</b>	<p>We are required to consider whether any approved payments could be considered extravagant or wasteful, or show a lack of probity or financial prudence. We did not identify any issues of concern with respect to probity, waste and performance.</p>
<b>Publishing Annual Report on the School's Website</b>	<p>The Education Act 1989 requires you to publish your Annual Report on-line. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of trustees and Kiwisport statement.</p> <p>Making your Annual Report accessible to the school community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed, as the value of good accountability lessens over time. We note that you did publish your 2019 Annual Report on your website. The failure to publish your Annual Report on your website is a breach of section 87AB of the Education Act 1989.</p>



## 5. APPENDIX 1 - ADJUSTED DIFFERENCES

### AUDIT ADJUSTMENTS

There were no audit adjustments to be made to the financial statements at the conclusion of the audit.