

# DURIE HILL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2355
<b>Principal:</b>	Geoffrey Simes
<b>School Address:</b>	Portal Street, Durie Hill
<b>School Postal Address:</b>	109 Portal Street, Durie Hill, Whanganui, 4500
<b>School Phone:</b>	06 345 5946
<b>School Email:</b>	jeanc@duriehill.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Clemency Boyce	Chairperson	Elected	May 2022
Geoffrey Simes	Principal	ex Officio	
Melanie Loader	Parent Rep	Elected	May 2022
Lindsay Hobbs	Parent Rep	Elected	May 2022
Jade Wakeling	Parent Rep	Elected	May 2022
Rini Puhia-Herangi	Parent Rep	Elected	May 2020
James Leonard	Parent Rep	Appointed	May 2022
Andrea Pettigrew	Staff Rep	Elected	May 2022

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



# DURIE HILL SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

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

# Durie Hill 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.

Clemency Clark Boyce  
Full Name of Board Chairperson

C Boyce  
Signature of Board Chairperson

20 May 2021

Date:

GEOFFREY SIMES  
Full Name of Principal

G Simes  
Signature of Principal

20 May 2021

Date:



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

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	2,176,053	2,028,393	2,219,074
Locally Raised Funds	3	21,863	19,200	53,179
Interest income		2,463	4,500	5,925
		<hr/>	<hr/>	<hr/>
		2,200,379	2,052,093	2,278,178
<b>Expenses</b>				
Locally Raised Funds	3	8,149	4,000	33,033
Learning Resources	4	1,631,745	1,523,046	1,689,331
Administration	5	145,818	144,398	160,878
Finance		3,307	3,304	3,536
Property	6	375,329	366,389	379,175
Depreciation	7	55,774	45,599	59,731
Loss on Disposal of Property, Plant and Equipment		2,054	-	1,202
		<hr/>	<hr/>	<hr/>
		2,222,176	2,086,736	2,326,886
<b>Net Surplus / (Deficit) for the year</b>		(21,797)	(34,643)	(48,708)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/> (21,797)	<hr/> <hr/> (34,643)	<hr/> <hr/> (48,708)

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



**Durie Hill 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>		317,269	332,416	365,977
Total comprehensive revenue and expense for the year		(21,797)	(34,643)	(48,708)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,732	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	23	299,204	297,773	317,269
Retained Earnings		299,204	297,773	317,269
<b>Equity at 31 December</b>		299,204	297,773	317,269

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.



**Durie Hill School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	174,976	27,665	183,188
Accounts Receivable	9	96,849	73,240	96,150
GST Receivable		17,048	6,543	8,167
Prepayments		8,426	8,045	9,189
Inventories	10	2,565	2,939	3,524
Investments	11	82,015	24,941	-
Funds owed for Capital Works Projects	17	-	-	7,894
		<u>381,879</u>	<u>143,373</u>	<u>308,112</u>
<b>Current Liabilities</b>				
Accounts Payable	13	140,532	112,028	137,880
Revenue Received in Advance	14	-	10,791	16,004
Provision for Cyclical Maintenance	15	-	2,813	47,582
Finance Lease Liability - Current Portion	16	12,450	9,182	11,706
Funds held for Capital Works Projects	17	95,851	-	-
		<u>248,833</u>	<u>134,814</u>	<u>213,172</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>133,046</b>	<b>8,559</b>	<b>94,940</b>
<b>Non-current Assets</b>				
Investments (more than 12 months)	11	-	51,893	-
Property, Plant and Equipment	12	268,040	303,864	280,962
		<u>268,040</u>	<u>355,757</u>	<u>280,962</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	89,407	42,804	33,708
Finance Lease Liability	16	12,475	23,739	24,925
		<u>101,882</u>	<u>66,543</u>	<u>58,633</u>
<b>Net Assets</b>		<u><u>299,204</u></u>	<u><u>297,773</u></u>	<u><u>317,269</u></u>
<b>Equity</b>		<u><u>299,204</u></u>	<u><u>297,773</u></u>	<u><u>317,269</u></u>

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



**Durie Hill 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		509,460	459,416	521,277
Locally Raised Funds		19,338	22,000	52,767
Goods and Services Tax (net)		(8,881)	-	(1,624)
Payments to Employees		(332,941)	(297,500)	(303,844)
Payments to Suppliers		(172,959)	(160,628)	(238,959)
Cyclical Maintenance Payments in the year		-	(50,000)	-
Interest Paid		(3,307)	(3,304)	(3,536)
Interest Received		2,477	4,500	5,755
Net cash from/(to) Operating Activities		13,187	(25,516)	31,836
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(41,275)	(54,700)	(24,245)
Purchase of Investments		(82,015)	-	-
Proceeds from Sale of Investments		-	-	76,835
Net cash from/(to) Investing Activities		(123,290)	(54,700)	52,590
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,732	-	-
Finance Lease Payments		(8,593)	(14,026)	(7,607)
Funds Held for Capital Works Projects		106,752	-	(15,538)
Net cash from/(to) Financing Activities		101,891	(14,026)	(23,145)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(8,212)</b>	<b>(94,242)</b>	<b>61,281</b>
Cash and cash equivalents at the beginning of the year	8	183,188	121,907	121,907
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>174,976</b>	<b>27,665</b>	<b>183,188</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.



# Durie Hill School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

The estimated useful lives of the assets are:

Buildings	20-50 years
Building Improvements	5-50 years
Furniture and Equipment	1-10 years
Information and Communication	4 years
Leased Assets	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



## **I) Intangible Assets**

### *Software costs*

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

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

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

### **n) Accounts Payable**

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



## **o) Employee Entitlements**

### *Short-term employee entitlements*

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

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

### *Long-term employee entitlements*

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

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

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

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

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

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

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

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

## **r) Shared Funds**

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

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

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

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

## **t) Financial Instruments**

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

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

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



**u) Borrowings**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	464,992	438,319	403,607
Teachers' Salaries Grants	1,303,556	1,277,046	1,404,426
Use of Land and Buildings Grants	304,036	291,931	291,794
Resource Teachers Learning and Behaviour Grants	4,891	1,000	4,350
Other MoE Grants	98,578	20,097	114,897
	<u>2,176,053</u>	<u>2,028,393</u>	<u>2,219,074</u>

The school has opted in to the donations scheme for this year. Total amount received was \$42,300.

Other MOE Grants total includes additional COVID-19 funding totalling \$3,701 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	6,376	4,600	6,784
Bequests & Grants	-	-	2,000
Activities	11,117	9,600	36,141
Trading	1,131	-	2,372
Fundraising	3,239	5,000	5,882
	<u>21,863</u>	<u>19,200</u>	<u>53,179</u>
<b>Expenses</b>			
Activities	4,675	4,000	29,563
Trading	959	-	2,858
Fundraising (Costs of Raising Funds)	2,515	-	612
	<u>8,149</u>	<u>4,000</u>	<u>33,033</u>
<i>Surplus for the year Locally raised funds</i>	<u>13,714</u>	<u>15,200</u>	<u>20,146</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	41,605	30,400	63,089
Library Resources	530	700	446
Employee Benefits - Salaries	1,579,374	1,481,046	1,613,914
Staff Development	4,285	5,000	5,671
I C T	5,951	5,900	6,211
	<u>1,631,745</u>	<u>1,523,046</u>	<u>1,689,331</u>



## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,748	4,748	4,610
Board of Trustees Fees	3,575	5,000	4,180
Board of Trustees Expenses	4,179	3,300	13,596
Communication	2,971	3,650	4,061
Consumables	9,025	9,450	8,095
Operating Lease	-	-	313
Other	7,702	8,350	7,268
Employee Benefits - Salaries	97,712	93,500	102,766
Insurance	5,286	5,400	5,369
Service Providers, Contractors and Consultancy	10,620	11,000	10,620
	<u>145,818</u>	<u>144,398</u>	<u>160,878</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,184	8,400	16,689
Cyclical Maintenance Expense	8,117	17,338	17,160
Grounds	9,220	9,700	19,879
Heat, Light and Water	12,874	14,950	14,578
Rates	4,446	4,500	4,453
Repairs and Maintenance	6,186	8,970	12,416
Use of Land and Buildings	304,036	291,931	291,794
Security	1,758	2,100	2,206
Consultancy And Contract Services	20,508	8,500	-
	<u>375,329</u>	<u>366,389</u>	<u>379,175</u>

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

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,116	852	1,116
Building Improvements	7,737	6,482	8,491
Furniture and Equipment	15,140	10,868	14,235
Information and Communication Technology	12,327	12,934	16,943
Leased Assets	16,989	12,550	16,440
Library Resources	2,465	1,913	2,506
	<u>55,774</u>	<u>45,599</u>	<u>59,731</u>





## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	19,671	28,006	30,792
Bank Call Account	155,305	(341)	71,877
Short-term Bank Deposits	-	-	80,519
Cash and cash equivalents for Statement of Cash Flows	174,976	27,665	183,188

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

Of the \$174,976 Cash and Cash Equivalents \$95,851 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.

The board has a Westpac Business Mastercard facility with a limited of \$5,000

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	142	58	470
Interest Receivable	159	3	173
Teacher Salaries Grant Receivable	96,548	73,179	95,507
	96,849	73,240	96,150
Receivables from Exchange Transactions	301	61	643
Receivables from Non-Exchange Transactions	96,548	73,179	95,507
	96,849	73,240	96,150

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery Account	1,167	1,410	1,656
Uniform Account	1,398	1,529	1,868
	2,565	2,939	3,524

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	82,015	24,941	-
Non-current Asset			
Long-term Bank Deposits	-	51,893	-
Total Investments	82,015	76,834	-



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	33,724	-	-	-	(1,116)	32,608
Building Improvements	114,913	-	-	-	(7,737)	107,176
Furniture and Equipment	64,126	28,698	(2,054)	-	(15,140)	75,630
Information and Communication Tech	29,886	13,088	-	-	(12,327)	30,647
Leased Assets	28,490	-	-	-	(16,989)	11,501
Library Resources	9,823	3,120	-	-	(2,465)	10,478
<b>Balance at 31 December 2020</b>	<b>280,962</b>	<b>44,906</b>	<b>(2,054)</b>	<b>-</b>	<b>(55,774)</b>	<b>268,040</b>

The net carrying value of equipment held under a finance lease is \$11,501 (2019: \$28,490)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	46,723	(14,115)	32,608
Building Improvements	191,367	(84,191)	107,176
Furniture and Equipment	258,216	(182,586)	75,630
Information and Communication	154,872	(124,225)	30,647
Leased Assets	64,808	(53,307)	11,501
Library Resources	53,187	(42,709)	10,478
<b>Balance at 31 December 2020</b>	<b>769,173</b>	<b>(501,133)</b>	<b>268,040</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	34,840	-	-	-	(1,116)	33,724
Building Improvements	122,369	1,035	-	-	(8,491)	114,913
Furniture and Equipment	69,418	10,145	(1,202)	-	(14,235)	64,126
Information and Communication Tech	35,743	11,086	-	-	(16,943)	29,886
Leased Assets	31,008	13,922	-	-	(16,440)	28,490
Library Resources	10,605	1,724	-	-	(2,506)	9,823
<b>Balance at 31 December 2019</b>	<b>303,983</b>	<b>37,912</b>	<b>(1,202)</b>	<b>-</b>	<b>(59,731)</b>	<b>280,962</b>

The net carrying value of equipment held under a finance lease is \$28,490 (2018: \$31,008)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	46,724	(13,000)	33,724
Building Improvements	191,367	(76,454)	114,913
Furniture and Equipment	231,867	(167,741)	64,126
Information and Communication	141,785	(111,899)	29,886
Leased Assets	64,808	(36,318)	28,490
Library Resources	50,067	(40,244)	9,823
<b>Balance at 31 December 2019</b>	<b>726,618</b>	<b>(445,656)</b>	<b>280,962</b>



### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	8,727	10,970	9,701
Accruals	4,036	3,823	3,919
Capital Accruals for PPE items	636	-	-
Banking Staffing Overuse	3,095	3,713	3,095
Employee Entitlements - Salaries	96,548	73,179	95,507
Employee Entitlements - Leave Accrual	27,490	20,343	25,658
	<u>140,532</u>	<u>112,028</u>	<u>137,880</u>
Payables for Exchange Transactions	140,532	112,028	137,880
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>140,532</u>	<u>112,028</u>	<u>137,880</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - MOE	-	10,791	16,004
	<u>-</u>	<u>10,791</u>	<u>16,004</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	81,290	28,279	64,130
Increase to the Provision During the Year	16,319	17,338	17,160
Adjustment to the Provision	(8,202)	-	-
Provision at the End of the Year	<u>89,407</u>	<u>45,617</u>	<u>81,290</u>
Cyclical Maintenance - Current	-	2,813	47,582
Cyclical Maintenance - Term	89,407	42,804	33,708
	<u>89,407</u>	<u>45,617</u>	<u>81,290</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 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	14,513	9,182	14,026
Later than One Year and no Later than Five Years	13,187	23,739	26,959
	<u>27,700</u>	<u>32,921</u>	<u>40,985</u>



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

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 3 Alterations	<i>in progress</i>	(7,894)	223,345	(203,689)	-	11,762
Pool Filtration (SIP)	<i>in progress</i>	-	52,970	(4,076)	-	48,894
Boundary Fencing (SIP)	<i>in progress</i>	-	35,195	-	-	35,195
<b>Totals</b>		<b>(7,894)</b>	<b>311,510</b>	<b>(207,765)</b>	<b>-</b>	<b>95,851</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	95,851
Funds Due from the Ministry of Education	-
<b>Totals</b>	<b>95,851</b>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Drainage Remediation	<i>completed</i>	7,644	349	(7,993)	-	-
Block 3 Alterations	<i>in progress</i>	-	-	(7,894)	-	(7,894)
Part Roof Replacement	<i>completed</i>	-	35,901	(35,901)	-	-
Learning Support Mods Fencing	<i>completed</i>	-	17,000	(17,000)	-	-
<b>Totals</b>		<b>7,644</b>	<b>53,250</b>	<b>(68,788)</b>	<b>-</b>	<b>(7,894)</b>

## 18. Related Party Transactions

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

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



## 19. Remuneration

### Key management personnel compensation

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,575	4,180
Full-time equivalent members	0.34	0.41
<i>Leadership Team</i>		
Remuneration	518,937	337,245
Full-time equivalent members	5.00	3.00
Total key management personnel remuneration	<u>522,512</u>	<u>341,425</u>
Total full-time equivalent personnel	<u>5.34</u>	<u>3.41</u>

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

### Principal

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

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	22 - 23	19 - 20
Termination Benefits	-	-

### Other Employees

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

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

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

## 20. Compensation and Other Benefits Upon Leaving

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

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



## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

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

\$254,345 contract for the Block 3 Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$223,345 has been received of which \$211,583 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$67,970 contract for the Pool Filtration (SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$52,970 has been received of which \$4,076 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$39,106 contract for the Boundary Fencing (SIP) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$35,195 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments at 31 December 2019: \$7,894).

### (b) Operating Commitments

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

## 23. Managing Capital

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



## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	174,976	27,665	183,188
Receivables	96,849	73,240	96,150
Investments - Term Deposits	82,015	76,834	-
Total Financial assets measured at amortised cost	<u>353,840</u>	<u>177,739</u>	<u>279,338</u>

### Financial liabilities measured at amortised cost

Payables	140,532	112,028	137,880
Finance Leases	24,925	32,921	36,631
Total Financial Liabilities Measured at Amortised Cost	<u>165,457</u>	<u>144,949</u>	<u>174,511</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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



**INDEPENDENT AUDITOR'S REPORT**

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

The Auditor-General is the auditor of Durie Hill School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 20 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.



PO BOX 7144  
156 Guyton Street | WHANGANUI

**(06) 345 8539**

[www.silksaudit.co.nz](http://www.silksaudit.co.nz)

[tanderson@silks.co.nz](mailto:tanderson@silks.co.nz) | [ctown@silks.co.nz](mailto:ctown@silks.co.nz)



### **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.



PO BOX 7144  
156 Guyton Street | WHANGANUI

**(06) 345 8539**

[www.silksaudit.co.nz](http://www.silksaudit.co.nz)

[tanderson@silks.co.nz](mailto:tanderson@silks.co.nz) | [ctown@silks.co.nz](mailto:ctown@silks.co.nz)



- 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 arises from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the Board of Trustees schedule included under the School Directory page, Analysis of Variance and Kiwisport Statement, included as appendices 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.



PO BOX 7144  
156 Guyton Street | WHANGANUI

**(06) 345 8539**

[www.silksaudit.co.nz](http://www.silksaudit.co.nz)

[tanderson@silks.co.nz](mailto:tanderson@silks.co.nz) | [ctown@silks.co.nz](mailto:ctown@silks.co.nz)



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



**Cameron Town**  
**Silks Audit Chartered Accountants Ltd**  
**Whanganui, New Zealand**

**Date: 20 May 2021**



PO BOX 7144  
156 Guyton Street | WHANGANUI

**(06) 345 8539**

[www.silksaudit.co.nz](http://www.silksaudit.co.nz)

[tanderson@silks.co.nz](mailto:tanderson@silks.co.nz) | [ctown@silks.co.nz](mailto:ctown@silks.co.nz)



## **DURIE HILL SCHOOL - 2020 ANNUAL PLAN – SUMMARY OF OUTCOMES ANALYSIS OF VARIANCE**

<b>3 - YEAR STRATEGIC GOALS (2018 - 2020)</b>	<b>2020 ANNUAL GOALS AND ACTIONS</b>	<b>SUMMARY OF OUTCOMES</b>
<p><b>1. Encourage and enable all students to attain their highest standard of achievement in literacy and numeracy.</b></p>	<p>(i) Maths, Reading, and Writing: Use Individual Student Progress Sheets to track individual student progress and to monitor group progress across a year, including as a source of information at team and staff meetings re student progress and Teaching as Inquiry.</p> <p>(ii) Use assessment and achievement information to identify, set targets, and respond to learning needs, with a focus on underachievement for Maori, Pasifika, and in relation to literacy and numeracy. Pay special attention to progress for our Maori students in Numeracy.</p> <p>(iii) Share practice within our teaching staff as a means to build success for Maori, and with an aim to foster whanau, parental engagement and relationships, and student engagement, progress, and achievement;</p> <p>(iv) Carry out the Accelerated Learning in Literacy 'ALL' PLD with the aim to further develop effective teaching practice and student progress in relation to literacy (with a focus on writing);</p> <p>(v) Utilise the e-asttle assessment tool within the 'ALL' development;</p> <p>(vi) Continue with our school's PB4L (Tier 1), to incorporate Restorative Practice/Mediation and UBRs.</p> <p>(vii) Develop knowledge and understanding around using 'conflict resolution', the teaching of our HERO expectation.</p> <p>(viii) Utilise the NZCER Marking site for PAT (Yr 4-6) and STAR assessment (Yr 3-6)</p> <p>(ix) Use and analyse 'record of oral language' data from NE-Yr2.</p> <p>(x) Use a 'Structured Literacy' approach to raise the achievement and progress rate of children who have been identified as below in selected classroom in conjunction with RTLB that includes PLD for teachers.</p>	<p>-Systems were implemented at management and classroom level to assess, monitor, document, and report on student progress and achievement.</p> <p>-Assessment information was used by classroom teachers and management to identify and respond to learning needs of students.</p> <p>Our collated data shows: For our total group of students excepting those in NE/Year 1, assessment from the beginning to the end of 2020 showed a shift in achievement as follows: - Reading: 65% at expectation to 78% at expectation - Writing: 58% at expectation to 59% at expectation - Maths: 66% at expectation to 68% at expectation</p> <p>Progress for students who were assessed as not achieving their expected levels in Reading, Writing, and Numeracy at the start of 2020 is also attached this Summary of Outcomes '2020 Charter Achievement Targets – Outcomes and Analysis of Variance'</p> <p>For our total group of students who are Maori excepting those in NE/Year 1, assessment from the beginning to the end of 2020 showed a shift in achievement as follows: Reading for Maori Learners: 65% at expectation to 71% at expectation Writing: 53% at expectation to 54% at expectation Maths: 61% at expectation to 71% at expectation</p> <p>Progress for our students who are Maori and who were assessed as not achieving their expected levels in Reading, Writing, and Numeracy at the start of 2020 is also attached with this Summary of Outcomes '2020 Charter Achievement Targets – Outcomes and Analysis of Variance'.</p> <p>For our total group of students who are Non-Maori excepting those in NE/Year 1, assessment from the beginning to the end of 2020 showed a shift in achievement as follows: Reading for Non-Maori Learners: 65% at expectation to 80% at expectation</p>

		<p>Writing: 60% at expectation to 61% at expectation  Maths: 68% at expectation to 80% at expectation.</p> <p>For our total group of male students excepting those in NE/Year 1, assessment from the beginning to the end of 2020 showed a shift in achievement as follows:</p> <ul style="list-style-type: none"> <li>- Reading: 58% at expectation to 71% at expectation</li> <li>- Writing: 50% at expectation to 50% at expectation</li> <li>- Maths: 60% at expectation to 71% at expectation</li> </ul> <p>For our total group of female students excepting those in NE/Year 1, assessment from the beginning to the end of 2020 showed a shift in achievement as follows:</p> <ul style="list-style-type: none"> <li>- Reading: 71% at expectation to 85% at expectation</li> <li>- Writing: 67% at expectation to 70% at expectation</li> <li>- Maths: 72% at expectation to 85% at expectation</li> </ul> <p>-Practice was shared and used to support our Maori learners within staff sessions, at team meetings, and also within TAI and buddies. Emphasis was strategies that were used to support learning, and on fostering positive relationships and engagement with whanau and parents and use of class-Ruruku and Whakatau, Waiata, Te Reo in the classroom. Our Kii Tai facilitator and tutor continued to work with staff to support and teach.</p> <p>-Literacy-Writing: Selected teachers engaged in 'ALL' (Accelerated Learning in Literacy) PLD facilitated via Team Solutions Auckland University – focus was to support in area of writing. There was a positive impact from this PLD – separate achievement information detailing this progress was made available to MOE and to the school's board.</p> <p>-e-asttle assessment by the teachers involved in the ALL PLD.</p> <p>- NZCER PAT and STAR assessments were used by students in Years 3-6 and this data was used to support overall assessments for students, and also to inform learning and teaching needs for students at the class level.</p> <p>-Record of Oral Language was used to identify students requiring additional learning support.</p> <p>- Reading Recovery Teacher was implemented again in 2020. Separate progress and achievement were provided to MOE and the school's board relating to this.</p> <p>- UBRS (Understanding Behaviour, Responding Safely) training was completed for untrained staff.</p>
<p><b>2. Engage learners in a high quality student-responsive curriculum</b></p>	<p>(i) Update and document guidelines and expectations for our school-based Curriculum Delivery Documents for Maths and Literacy as required – to include update of our school's 'CaAP' for literacy and Mathematics.</p> <p>(ii) Provide PLD relating to the Digital Technologies in the NZ Curriculum';</p> <p>(iii) Develop our school's documentation to guide learning and teaching for Digital Technologies in the NZ Curriculum;</p>	<p>(i) 'CaAP' (Curriculum and Achievement Plan) for Literacy and for Mathematics was updated.</p> <ul style="list-style-type: none"> <li>- Performing arts promoted and given exposure through student involvement in assemblies.</li> <li>- Localised Curriculum: despite the disruption caused by the Covid-19 pandemic our school modified the way we did things to enable many opportunities for our children to occur - a range of learning experiences were integrated into</li> </ul>

	<p>(iv) Continued development and implementation with our School Localised Curriculum.</p> <p>(v) Review and consult with community regarding our full school charter.</p>	<p>classroom programmes across the curriculum, with involvement of community personnel and our own teachers, eg, Junior Team Art Exhibition at local gallery, environmental education, kii tai, Year 6 EOTC camp, ZWE (Environmental module, First-Aid for Children, Life Education,</p> <ul style="list-style-type: none"> <li>- Learning and teaching through use of digital technologies within the Technology curriculum – a growing use of digital devices particularly within our Year 3-6 student groups is evident – please refer also to outcomes within this template for Strategic Goal No 5.</li> <li>- Consultation as a part of our Charter Review was completed using both a digital and ‘paper’ platform. Responses were well documented, presented, and considered within staff and board forums.</li> </ul>
<p><b>3. Foster a school culture enabling positive and confident learners.</b></p>	<p>(i) Undertake PB4L Tier 1 training to include the review and development school-related systems and practices to enable the promotion and teaching of Positive Behaviour for Learning;</p> <p>(ii) Progress actions within our school’s PB4L Action Plan;</p> <p>(iii) Promote strong relationships and engagement with parents, whanau, and community, including that relating to PB4L;</p> <p>(iv) Collaborate with maori regarding plans, goals, targets, and aspirations.</p>	<p>-PB4L Tier 1 School and Professional Development was undertaken, mainly involving school leader, coach, and teaching staff.</p> <p>-PLD provided for relevant and selected teachers re students with additional needs via specialist external personnel and RTLB.</p> <p>-UBRS training was delivered for selective staff (Understanding Behaviour Responding Safely).</p> <p>Peer-Mediation support and resource was provided to staff by our Lead Teacher of our Peer Mediation Programme.</p> <p>-Clear progress was made with actions within our school’s PB4L annual plan. Our school has now been approved to progress from a Tier 1 to Tier 2 training level. A separate action plan including evaluation information is a part of this work.</p> <p>-Continued actions undertaken to promote positive relationships with whanau and parents, including consultation with Maori. Actions were taken at team/classroom level, and also involving senior management liaison with our school’s Kii Tai teacher.</p>
<p><b>4. Foster and support hauora and well-being.</b></p>	<p>(i) Carry out PB4L Tier 1 training to include the review and development school-related systems and practices to enable the promotion and teaching of Positive Behaviour for Learning.</p> <p>(ii) Undertake aspects of the Well-Being at School Survey – NZCER.</p> <p>(iii) Inform to raise awareness within our school community about bullying, prevention and response strategies, and anti-bullying resources.</p> <p>(iv) Model and promote safe and healthy practices;</p> <p>(v) Engage all students in a range of physical activities – include delivery by external providers and use of community resources through the school’s ‘Kiwisport’ fund.</p> <p>(vi) Foster strong relationships with school whanau and resource personnel within the community - utilise for support.</p> <p>(vii) Consult with community regarding our school health programme, and with consideration to mental and emotional health and well-being, and sexuality education.</p> <p>(viii) Provide First-Aid Training for staff.</p>	<p>-PB4L: Clear progress was made during the second year in our PB4L school development, with further change to strengthen systems, wider-school practice, and classroom practice. Significant steps were made with the implementation of electronic collection of PB4L data, and our recognition system and method of Tokens and Token celebrations sustained and extended to a digital method also.</p> <p>-External support is well utilised and accessed to respond to children and families requiring support. A school-based Inter-Agency/SENCO liaison continued to operate with good value.</p> <p>-NZCER Well-Being Student Survey was undertaken for a group of students at the Year 5 level.</p> <p>-Anti-bullying resources and links were shared via newsletters.</p> <p>-Staff modelled and adhered well to Health and Safety requirements associated with Covid-19 – Students were educated about this using PB4L matrix and expectations;</p> <p>-Parent support utilised to support out-of-school sport for summer and winter codes.</p> <p>-First-Aid Training in relation to AED (Defibrillator) was undertaken with staff – First-Aid training and revalidation was completed for staff on a selective basis.</p> <p>-Consultation with community regarding our school’s Health Programme was completed.</p>

		<p>-Our school continued to commit to wider Whanganui opportunities and sporting events, eg, Whanganui Primary Schools sports events, as well as modifying the design of our school sporting events to maximise participation while still allowing all involved to participate or compete to their highest level, eg, swimming sports, neke neke.</p> <p><b><u>Kiwi Sport Statement:</u></b></p> <p>A high level and range of physical activities was delivered with funding supported by the Kiwisport Fund allocation via our school's MOE Operational Grant. Our full Kiwisport allocation of \$3,924 within Ministry of Education's 2020 Operational Grant was fully expended by engaging all students in Physical Activity Programmes delivered by external providers both within and beyond our school environment.</p>
<p><b>5. Use information technology purposefully to support learning and teaching.</b></p>	<p>(i) Update 'Digital Technologies Curriculum'.  (ii) Consolidate use of digital technology to support learning and teaching;  (iii) Provide ICT training for staff to support learning and teaching in the classroom, including resources and opportunities.</p>	<p>-20 new chrome books were set up allowing for teachers to have 1:1 student access to be used for selective purpose. A 1 device per 2 students provision of chrome books in senior classrooms has otherwise continued. I-pads continued to be available in the junior and middle areas of the school for use in group situations or for smaller numbers of students according to purpose.</p> <p>-Digital Technologies Curriculum PLD by our Deputy Principal for teaching staff was delivered using MOE online modules. Our ICT Annual Plan was not completed – to continue this work in 2021 so as to align with the further development of our Digital Technologies Curriculum.</p> <p>-Sharing of knowledge including digital and online resources is shared between colleagues.</p> <p>-Staff learnt and utilised new forms of digital communication, eg, Zoom, and extended their use of current digital tools, eg, Class dojo, google docs, programmes to support home learning, eg, Epic, Sunshine online, Prodigy (Maths), Read Theory.</p>

**2020 CHARTER ACHIEVEMENT TARGETS – OUTCOMES AND ANALYSIS OF VARIANCE**  
**BEGINNING TERM ONE 2020 – END TERM FOUR 2020**

## TARGET 1

To accelerate the achievement of all learners who are not achieving at their expected level in Reading (63 learners), Writing (82 learners), and Numeracy (67 learners).  
N.B. For the purpose of these targets, accelerated progress is 'more than one year'.

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of <i>Charter Target</i> learners not achieving at their expected level (February 2020) = 63	Number of <i>Charter Target</i> learners not achieving at their expected level (February 2020) = 82	Number of <i>Charter Target</i> learners not achieving at their expected level (February 2020) = 67
<p>Number of <i>Charter Target</i> learners not achieving at their expected level (December 2020) = 42</p> <p>From the 63 students identified in this group, 12 made accelerated progress.</p> <p>Another 23 made progress equivalent to one year.</p> <p>19 of the students in this target group are now achieving At their expected level.</p> <p>2 students left school during the year from this target group.</p>	<p>Number of <i>Charter Target</i> learners not achieving at their expected level (December 2020) = 66</p> <p>From the 82 students identified in this group, 13 made accelerated progress.</p> <p>Another 22 made progress equivalent to one year.</p> <p>15 of the students in this target group are now achieving At their expected level.</p> <p>1 student left school during the year from this target group.</p>	<p>Number of <i>Charter Target</i> learners not achieving at their expected level (December 2020) = 42</p> <p>From the 43 students identified in this group, 11 made accelerated progress.</p> <p>Another 24 made progress equivalent to one year.</p> <p>22 of the students in this target group are now achieving At their expected level.</p> <p>1 student left school during the year from this target group.</p>

(please see next page).



## TARGET 2

To accelerate the achievement of our Maori learners who are not achieving at their expected level in Reading (16 learners), Writing (25 learners), and Numeracy (20 learners).

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
Number of Maori learners not achieving at their expected level (February 2020) = 16	Number of Maori learners not achieving at their expected level (February 2020) = 24	Number of Maori learners not achieving at their expected level (February 2020) = 20
<p>Number of <i>Charter Target</i> learners not achieving at their expected level (December 2020) = 11</p> <p>From the 16 students identified in this group, 2 made accelerated progress.</p> <p>Another 5 made progress equivalent to one year.</p> <p>4 of the students in this target group are now achieving At their expected level.</p>	<p>Number of <i>Charter Target</i> learners not achieving at their expected level (December 2020) = 15</p> <p>From the 24 students identified in this group, 5 made accelerated progress.</p> <p>Another 8 made progress equivalent to one year.</p> <p>8 of the students in this target group are now achieving At their expected level.</p>	<p>Number of <i>Charter Target</i> learners not achieving at their expected level (December 2020) = 15</p> <p>From the 20 students identified in this group, 4 made accelerated progress.</p> <p>Another 9 made progress equivalent to one year.</p> <p>4 of the students in this target group are now achieving At their expected level.</p>

## TARGET 3

To accelerate the achievement of our boys who are not achieving at their expected level in Writing (51).

WRITING STAGE
Number of male learners not achieving at their expected level (February 2020) = 51
<p>Number of male learners not achieving at their expected level (December 2020) =41</p> <p>From the 51 students identified in this group, 11 made accelerated progress.</p> <p>Another 15 made progress equivalent to one year.</p> <p>9 of the students in this target group are now achieving At their expected level.</p>