

SUMMERLAND PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	6937
Principal:	Barb Dysart, Blair Giles
School Address:	Summerland Drive, Henderson, Auckland
School Postal Address:	62 Summerland Drive, Henderson, Auckland 0612
School Phone:	09 836 7460
School Email:	office@summerland.school.nz

Members of the Board of Trustees

Name	Position	How Position G	Term Expired/ Expire
Adrienne Faulkner	Staff Rep	Elected	May-22
Barb Dysart	Co-Principal	Appointed	Current
Blair Giles	Co-Principal	Appointed	Current
Charlie Tevaga	Chairperson	Elected	May-22
Des Madeira	Parent Rep	Co-opted	May-22
Ihapera (Pera) Adams	Parent Rep	Co-opted	May-22
Jon Sim	Parent Rep	Elected	May-22
Steve Fairweather	Parent Rep	Co-opted	Dec-20
Steven Khov	Parent Rep	Elected	May-22
Tanya Prag	Parent Rep	Elected	May-22
Tekweni Chataira	Parent Rep	Elected	May-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

SUMMERLAND PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Summerland Primary 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.

Charlie Tevaga

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

31 May 2021

Date:

Barbara Dysart

Full Name of Principal

B A Dysart

Signature of Principal

31 May 2021

Date:

Summerland Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,759,104	5,327,214	5,373,370
Locally Raised Funds	3	162,866	193,253	339,553
Interest income		10,639	9,000	22,243
International Students	4	18,881	30,000	26,134
		<u>5,951,490</u>	<u>5,559,467</u>	<u>5,761,300</u>
Expenses				
Locally Raised Funds	3	79,514	113,816	78,769
International Students	4	1,285	1,073	1,306
Learning Resources	5	3,779,989	3,632,370	3,563,602
Administration	6	273,263	277,836	288,302
Finance		6,243	8,480	8,481
Property	7	1,528,294	1,524,873	1,534,916
Depreciation	8	210,045	191,000	193,097
Loss on Disposal of Property, Plant and Equipment		7,976	-	5,708
		<u>5,886,609</u>	<u>5,749,448</u>	<u>5,674,181</u>
Net Surplus / (Deficit) for the year		64,881	(189,981)	87,119
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>64,881</u>	<u>(189,981)</u>	<u>87,119</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.

Summerland Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,505,664</u>	<u>1,505,664</u>	<u>1,418,545</u>
Total comprehensive revenue and expense for the year		64,881	(189,981)	87,119
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,367	-	-
Equity at 31 December	24	<u>1,579,912</u>	<u>1,315,683</u>	<u>1,505,664</u>
Retained Earnings		1,579,912	1,315,683	1,505,664
Equity at 31 December		<u>1,579,912</u>	<u>1,315,683</u>	<u>1,505,664</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.

Summerland Primary School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	456,978	44,495	96,305
Accounts Receivable	10	258,058	219,776	219,776
GST Receivable		12,410	33,598	33,628
Prepayments		15,243	7,765	7,765
Funds due for Capital Works Projects	18	18,016	-	-
Inventories	11	5,724	5,458	5,458
Investments	12	475,965	420,471	420,471
		<u>1,242,394</u>	<u>731,563</u>	<u>783,403</u>
Current Liabilities				
Accounts Payable	14	346,305	274,417	269,877
Revenue Received in Advance	15	10,015	54,783	54,783
Provision for Cyclical Maintenance	16	24,053	28,040	28,040
Finance Lease Liability - Current Portion	17	34,662	38,619	38,619
Funds held for Capital Works Projects	18	226,863	749	749
		<u>641,898</u>	<u>396,608</u>	<u>392,068</u>
Working Capital Surplus/(Deficit)		600,496	334,955	391,335
Non-current Assets				
Property, Plant and Equipment	13	1,019,928	1,018,837	1,152,438
Work in Progress		110,071	110,071	110,071
		<u>1,129,999</u>	<u>1,128,908</u>	<u>1,262,509</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	119,861	108,412	108,412
Finance Lease Liability	17	30,722	39,768	39,768
		<u>150,583</u>	<u>148,180</u>	<u>148,180</u>
Net Assets		<u>1,579,912</u>	<u>1,315,683</u>	<u>1,505,664</u>
Equity	24	<u>1,579,912</u>	<u>1,315,683</u>	<u>1,505,664</u>

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

Summerland Primary School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,366,344	1,436,471	1,067,564
Locally Raised Funds		130,931	196,411	342,711
International Students		6,048	37,033	33,167
Goods and Services Tax (net)		21,218	(13,051)	(13,081)
Payments to Employees		(838,464)	(754,588)	(612,128)
Payments to Suppliers		(394,505)	(638,674)	(550,219)
Cyclical Maintenance Payments in the year		(698)	(4,867)	(6,360)
Interest Paid		(6,243)	(8,480)	(8,481)
Interest Received		12,585	7,805	21,048
Net cash from/(to) Operating Activities		297,216	258,060	274,221
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(54,948)	(278,718)	(368,809)
Purchase of Investments		(55,494)	-	-
Proceeds from Sale of Investments		-	89,231	189,231
Net cash from/(to) Investing Activities		(110,442)	(189,487)	(179,578)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,367	-	
Finance Lease Payments		(43,566)	(24,436)	(50,109)
Funds Held for Capital Works Projects		208,098	(77,084)	(77,084)
Net cash from/(to) Financing Activities		173,899	(101,520)	(127,193)
Net increase/(decrease) in cash and cash equivalents		360,673	(32,947)	(32,550)
Cash and cash equivalents at the beginning of the year	9	96,305	77,442	128,854
Cash and cash equivalents at the end of the year	9	456,978	44,495	96,305

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.

Summerland Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Summerland Primary 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 17.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and comprised 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 to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

p) 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).

q) 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.

r) 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.

s) Budget Figures

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

t) 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	938,478	940,052	944,600
Teachers' Salaries Grants	3,160,979	2,973,240	3,110,567
Use of Land and Buildings Grants	1,210,933	1,181,668	1,195,239
Resource Teachers Learning and Behaviour Grants	63,035	35,500	26,233
Other MoE Grants	383,722	196,754	96,731
Other Government Grants	1,957	-	-
	5,759,104	5,327,214	5,373,370

The school has opted in to the donations scheme for this year. Total amount received was \$101,250.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,681 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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	16,281	4,000	182,492
Activities	60,835	71,223	45,008
Trading	21,965	39,250	47,651
Fundraising	63,785	78,780	64,402
	162,866	193,253	339,553
Expenses			
Activities	69,586	87,816	41,864
Trading	3,837	3,100	14,895
Fundraising (Costs of Raising Funds)	6,091	22,900	22,010
	79,514	113,816	78,769
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	83,352	79,437	260,784

4. International Student Revenue and Expenses

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	2	3	2
	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	18,881	30,000	26,134
Expenses			
Commissions	765	-	-
International Student Levy	520	1,073	1,306
	1,285	1,073	1,306
<i>Surplus/ (Deficit) for the year International Students</i>	17,596	28,927	24,828

5. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	66,455	104,712	69,118
Equipment Repairs	6,206	15,000	11,491
Overseas Travel	989	13,000	4,011
Library Resources	2,743	5,160	2,617
Employee Benefits - Salaries	3,674,618	3,451,198	3,424,313
Staff Development	28,978	43,300	52,052
	3,779,989	3,632,370	3,563,602

6. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,450	6,620	6,620
Board of Trustees Fees	3,420	6,800	5,590
Board of Trustees Expenses	4,043	10,084	11,678
Communication	7,014	8,068	6,400
Consumables	28,365	36,700	37,510
Operating Lease	55	-	110
Other	14,233	13,050	14,977
Employee Benefits - Salaries	186,387	173,023	185,420
Insurance	6,296	6,491	6,497
Service Providers, Contractors and Consultancy	17,000	17,000	13,500
	273,263	277,836	288,302

7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	60,311	64,050	59,558
Cyclical Maintenance Provision	8,160	31,000	32,493
Grounds	46,157	50,600	36,904
Heat, Light and Water	33,496	39,500	39,975
Rates	114	100	96
Repairs and Maintenance	22,046	43,670	47,232
Use of Land and Buildings	1,210,933	1,181,668	1,195,239
Security	2,159	2,500	2,259
Employee Benefits - Salaries	144,918	111,785	121,160
	1,528,294	1,524,873	1,534,916

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

8. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	9,738	8,855	9,738
Furniture and Equipment	112,402	102,210	99,870
Information and Communication Technology	40,263	36,612	28,107
Leased Assets	42,585	38,724	49,756
Library Resources	5,057	4,599	5,626
	210,045	191,000	193,097

9. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	100	100	100
Bank Current Account	256,878	44,395	96,205
Short-term Bank Deposits	200,000	-	-
Cash and cash equivalents for Statement of Cash Flows	456,978	44,495	96,305

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

Of the \$456,978 Cash and Cash Equivalents, \$208,847 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.

10. Accounts Receivable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Interest Receivable	1,093	3,039	3,039
Teacher Salaries Grant Receivable	242,949	216,737	216,737
Bank Staffing Underuse	14,016	-	-
	258,058	219,776	219,776
Receivables from Exchange Transactions	1,093	3,039	3,039
Receivables from Non-Exchange Transactions	256,965	216,737	216,737
	258,058	219,776	219,776

11. Inventories

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	5,260	5,020	5,020
School Uniforms	464	438	438
	5,724	5,458	5,458

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	475,965	420,471	420,471
Total Investments	475,965	420,471	420,471

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	224,068	-	-	-	(9,738)	214,330
Furniture and Equipment	702,732	38,701	(4,000)	-	(112,402)	625,031
Information and Communication Technology	113,423	16,885	(3,632)	-	(40,263)	86,414
Leased Assets	72,836	28,504	-	-	(42,585)	58,754
Library Resources	39,379	1,420	(344)	-	(5,057)	35,399
Balance at 31 December 2020	1,152,438	85,510	(7,976)	-	(210,045)	1,019,928

The net carrying value of equipment held under a finance lease is \$58,754 (2019: \$72,836)

	\$	\$	\$
2020			
Building Improvements	389,524	(175,194)	214,330
Furniture and Equipment	1,435,244	(810,213)	625,031
Information and Communication Technology	216,486	(130,072)	86,414
Leased Assets	127,444	(68,690)	58,754
Library Resources	106,668	(71,269)	35,399
Balance at 31 December 2020	2,275,366	(1,255,438)	1,019,928

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	233,806				(9,738)	224,068
Furniture and Equipment	605,015	201,136	(3,549)	-	(99,870)	702,732
Information and Communication Technology	61,903	79,815	(187)	-	(28,107)	113,423
Leased Assets	95,430	27,162	-	-	(49,756)	72,836
Library Resources	41,814	5,164	(1,972)	-	(5,626)	39,379
Balance at 31 December 2019	1,037,968	313,277	(5,708)	-	(193,097)	1,152,438

The net carrying value of equipment held under a finance lease is \$72,836 (2018: \$95,430)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	389,524	(165,456)	224,068
Furniture and Equipment	1,418,611	(715,879)	702,732
Information and Communication Technology	217,106	(103,683)	113,423
Leased Assets	157,095	(84,259)	72,836
Library Resources	106,176	(66,797)	39,379
Balance at 31 December 2019	2,288,512	(1,136,074)	1,152,438

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	82,789	36,621	32,051
Accruals	6,450	6,620	6,620
Banking Staffing Overuse	-	6,832	6,832
Employee Entitlements - Salaries	242,949	216,707	216,737
Employee Entitlements - Leave Accrual	14,117	7,637	7,637
	346,305	274,417	269,877
Payables for Exchange Transactions	346,305	274,417	269,877
	346,305	274,417	269,877

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	-	12,833	12,833
Other	10,015	41,950	41,950
	10,015	54,783	54,783

16. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	136,452	136,452	110,319
Increase/ (decrease) to the Provision During the Year	8,160	31,000	32,493
Use of the Provision During the Year	(698)	(31,000)	(6,360)
Provision at the End of the Year	143,914	136,452	136,452
Cyclical Maintenance - Current	24,053	28,040	28,040
Cyclical Maintenance - Term	119,861	108,412	108,412
	143,914	136,452	136,452

17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	39,127	38,619	44,098
Later than One Year and no Later than Five Years	32,866	39,768	43,053
Later than Five Years	-	-	-
	71,993	78,387	87,151

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

18. Funds Owed (Held) for Capital Works Projects

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Muriwai Outdoor Lng Area Cover	<i>completed</i>	(3,394)	11,896	(8,502)	-	-
ILE Upgrade	<i>completed</i>	4,143	243,646	(251,966)	-	(4,177)
Block 2,3,4 Carpet Replacement	<i>in progress</i>	-	60,107	(68,604)	-	(8,497)
Solar Panels	<i>in progress</i>	-	43,178	(45,708)	-	(2,529)
Sky Playground	<i>in progress</i>	-	190,080	(59,101)	-	130,979
Administration Refurbishment	<i>in progress</i>	-	-	(2,813)	-	(2,813)
Huia Shade Structure	<i>in progress</i>	-	99,000	(3,116)	-	95,884
Lighting Upgrade Blks 2,4,7	<i>completed</i>	-	33,500	(33,781)	281	-
Block 1 LSC Office	<i>completed</i>	-	24,750	(28,529)	3,779	-
Totals		749	706,157	(502,120)	4,060	208,847

Represented by:

Funds Held on Behalf of the Ministry of Education	226,863
Funds Due from the Ministry of Education	(18,016)
	208,847

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Muriwai Outdoor Learning	<i>in progress</i>	72,792	-	(76,185)	-	(3,394)
Roofing Block 9	<i>in progress</i>	(3,048)	42,280	(35,090)	-	4,143
Hall Foyer Upgrade	<i>completed</i>	8,319		(8,139)	-	-
Lighting Upgrade	<i>completed</i>	(231)	45,000	(44,769)	-	-
Totals		77,833	87,280	(164,183)	-	749

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.

Blair Giles is a trustee of the Board and Principal. During the year the School contracted his wife to provide design and printing of stationery. The total value of all transactions for the year was \$1,086 (2019: \$nil) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 (excl GST) for the year the contract does not require Ministry approval under Schedule 23 Clause 10 of the Education and Training Act 2020.

Barb Dysart is a trustee on the Board and co-Principal. During the year the School employed her daughter, Kathryn Robinson, as a full-time teacher. Kathryn was paid according to the teachers award.

Ihapera Adams is a trustee to the Board. During the year the School employed Ihapera Adams as a Learning Assistant Part-time. Ihapera was paid according to the teacher aid award.

Ihapera Adams is a trustee to the Board. During the year the School employed Nikita Levi-Adams as a Part-time Cleaner and Learning Assistant. Nikita was paid according to the Teacher Aid award and Cleaners Award.

Charlie Tevaga is a Chairperson of the Board. During 2019 financial year the School employed his wife, Kelli Tevaga, as Business Manager - full time. Charlie was not involved in the Kelli's appointment process.

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 \$
Board Members		
Remuneration	3,420	5,590
Full-time equivalent members	0.27	0.46
Leadership Team		
Remuneration	568,311	547,663
Full-time equivalent members	5	5
Total key management personnel remuneration	571,731	553,253
Total full-time equivalent personnel	5.27	5.46

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 1

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	140-150	140-150
Benefits and Other Emoluments	1-2	2-3
Termination Benefits	-	-

Principal 2

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	160-170	140-150
Benefits and Other Emoluments	3-4	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	3.00	1.00
	3.00	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	\$0	-
Number of People	0	-

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

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

- (a) \$47,976 contract for Solar Panels to be completed in 2021, which will be fully funded by the Ministry of Education. \$43,178 has been received of which \$45,577 has been spent on the project to date; and
- (b) \$179,858 contract for Sky Playground to be completed in 2021, which will be fully funded by the Ministry of Education. \$179,858 has been received of which \$41,862 has been spent on the project to date; and
- (c) \$317,696 contract for Block 9 ILE Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$285,926 has been received of which \$290,103 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any contracts.

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 \$	2019 Actual \$
Cash and Cash Equivalents	456,978	44,495	96,305
Receivables	258,058	219,776	219,776
Investments - Term Deposits	475,965	420,471	420,471
Total Financial assets measured at amortised cost	1,191,001	684,742	736,552

Financial liabilities measured at amortised cost

Payables	346,305	274,417	269,877
Finance Leases	65,384	78,387	78,387
Total Financial Liabilities Measured at Amortised Cost	411,689	352,804	348,264

26. Events After Balance Date

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Summerland Primary School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Summerland Primary School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, 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.

Our audit was completed on 31 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 of 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, 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 Summerland Primary School.



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of variance 2020

School name: Summerland School	School number: 6937
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Focus: Literacy: Reading
Strategic Aim: That all children are able to access the NZ Curriculum as evidenced by curriculum levels.
Annual Aim: To improve the levels in Reading and Writing
Target: To improve the Achievement levels of all children who were identified in the cohort of children achieving below their year level expectations for Reading and Writing and thus raise overall levels of achievement in literacy.
Baseline data: The data at the end of 2019 for year 1 students indicated that 68% (57/84) students were below in reading. In 2019, 78% (70/90) Year 2 students had not reached the required level in reading.

Actions(what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Each classroom teacher identified children who were not achieving at the level for their year target group. Each teacher was provided in-class support and worked with an external PLD provider who introduced each teacher to a structured literacy programme. The target children's ongoing progress was micro managed with small steps of progress identified, noted and celebrated. Students who required more support were rostered to work	Data Analysis Reading: 57/84 Y1 were listed as below the standard in 2019. In November 2020 these students (57) 35 were listed At the standard, 20 were below with 2, well below. Commentary: Many of these children learned to recognize that they were learning and making progress and could identify some of the things that were making it easier for them to achieve in reading.	Improvements occurred as a result of: <ul style="list-style-type: none"> • The combined efforts across all year levels teams • The additional support of Learning Assistants for targeted students • The in-house Literacy PLD over the school year • The collaborative activity of teachers in sharing results 	The school is continuing with this strategic response focusing on the 2020 cohort who are still below the standard. In addition all the teaching staff and Learning Assistants will be involved in PLD structured literacy programme. An external PLD provider who is an expert in structured literacy will work with all staff and model approaches that strengthen teaching practices.

<p>with Learning Assistants who were trained in the structured literacy approach. These students received 1-1 support every day.</p> <p>Progress was tracked and shared with the literacy team.</p>			
<p>Planning for next year:</p> <ul style="list-style-type: none"> • PLD with literacy expert • Regular meetings with year level teachers to share strategies and progress • Regular meetings with Learning Assistants to check progress of target students • Utilising Learning Assistants to work 1-1 with target children. • Work with whole staff to strengthen practice with structured literacy. • Testing of all year 1-3 children to gather base line data 			

Analysis of variance 2020

School name: Summerland School	School number: 6937
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Focus: Mathematics
Strategic Aim: All students are able to access The New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum levels. Through authentic learning contexts, accelerated progress will occur for students performing below expectations.
Annual Aim: To improve the levels in Mathematics for all students
Target: To improve the Achievement levels of all children who were identified in the cohort of children achieving below their year level expectations for mathematics and thus raise overall levels of achievement in mathematics.
Baseline data: Baseline data: Our 2019 student achievement data shows (PAT) showed that: 35% of Y4-Y6 children were below the curriculum level for age and year level.

Actions(what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Classroom teachers worked in year level groups to identify areas in PAT tests that students were not meeting the national average. Each year group teachers identified strands that students were below the national percentage. i.e. (Y6); number knowledge – adding fractions, place value to four places, geometry and measurement.	<p>Data Analysis Mathematics: At the end of 2019, 66% of Y4-Y6 students were At or Above in mathematics (PAT) scores. In 2020 T4 a matched cohort of students were now at 73% At or Above. There was an 8% increase in the number of students who are now Above.</p> <p>Commentary: It was pleasing to see the increase in student achievement and that students were able to maintain and improve their</p>	<p>Improvements occurred as a result of:</p> <ul style="list-style-type: none"> • In depth analysis of PAT's for all students • Examining every item in the PAT test for each year level and identifying the areas of content knowledge where our students did not meet or exceed the national percentage. 	<ul style="list-style-type: none"> • Continue to work with In school teacher with mathematics responsibility to support teachers in implementing Prime Programme • In depth analysis of PAT math's results to ensure wide coverage of the curriculum for all students • Year level meetings to discuss and share

Continued with PLD for all teachers through our Kahui Ako in school leaders in mathematics. The leadership team regularly monitored, reviewed and discussed student progress and interventions.	results, despite many interruptions to their schooling. As a school, we will continue to focus on ensuring all students are able to develop in all strands i.e Area.	<ul style="list-style-type: none"> • The in depth analysis enabled targeted teaching strategies in areas our students were not performing at a national level. • The combined efforts across all year level teams • The in-house mathematics PLD through the Kahui Ako in school lead 	<p>strategies to support teachers and learners</p> <ul style="list-style-type: none"> • Share information with Kahui Ako to enable better transition for students
<p>Planning for next year:</p> <ul style="list-style-type: none"> • Continue with year level meetings to support teachers and learners • PLD for all staff to ensure coverage of the curriculum • Work with Kahui Ako to share best practice • Liaise with cluster schools to assist with transition of students • Continue to offer extension opportunities for our gifted math students – robotics, Otago Math Problem Solving Competition, E Pro 8 competition 			

Analysis of variance 2020

School name: Summerland School	School number: 6937
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Focus: Writing
Strategic Aim: All students are able to access The New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum levels. Through authentic learning contexts, accelerated progress will occur for students performing below expectations.
Annual Aim: Full staff development programme will be put in place, with the support of the Community of Learning team, focussing on the development of effective teaching skills. Withdrawal groups will operate for identified students in Writing if necessary to lift their achievement levels Targeted students will have specific goals which will be monitored on a regular basis and will have the goal of showing accelerated progress over the year.
Target: There is a concern that boys ,particularly in three Year Groups: after 3 Years, Year 4 and Year 5 are under achieving. This group of students in these three Year Groups must be a priority for the school in 2021. This will also assist in lifting the proportion of 'all students' in the 'At/Above' bands for these year cohorts.
Baseline data: Boys writing data showed that three Year Groups: after 3 Years: 48% (19/40), Year 4: 59% (27/46) and Year 5: 34.6% (19/55) are under achieving. This group of 65 students in these three Year Groups show 23% (15/65) as being Well Below and 64% (42 /65) as Below in achieving in relation to expected achievement. Raising the achievement level for these cohorts (as Year 4, 5 and 6 boys) must be a priority for the school in 2021. This will also assist in lifting the proportion of 'all students' in the 'At/Above' bands for these year cohorts. More students overall are in the 'Below/Well Below' achievement bands (17%) than are in the 'Above' band (16%). Moving a greater proportion of students from the 'At' to the 'Above' achievement bands must be yet another priority for the school in 2021.

Actions(what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
With an aim of moving as many students as possible from the 'under-achieving' to the 'achieving' bands, there is a need for teachers: a) To identify every	Data Analysis Writing: : In 2020 the percentage of students who were in the 'Below/Well Below' achievement bands (17.6%) equalled those who were in the	Improvements occurred as a result of: The setting of specific targets by each team of teachers which enabled specific intervention to	Continue to embed a structured literacy approach. Work with Liz Kane (literacy expert) in 2021. Use the expertise of the in school literacy leaders to strengthen

<p>year 1-6 student at the beginning of 2020 who is in 'below' + 'well below' bands for writing (from 2019 data) and: a. Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2020?). b. Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?). c. Decide on the teaching approaches/actions that the teacher needs to undertake in order to help the students reach their targets/goals. d) To ensure that the actual writing programme/skills taught are appropriate to addressing the needs of under-achieving students. e) For writing, this might mean teachers inquiring: are my students getting sufficient opportunities to actually write? Analyse the progress of these students regularly at the team level.</p>	<p>'Above' band (17.6/%). In 2019 the result was very similar. Moving a greater proportion of students from the 'Below' to 'At' and 'Above' achievement bands must be yet another priority for the school in 2021. At the end of Y1, 34% of boys were in the 'below' band.</p> <p>Commentary: While the trialing of software, 'write that essay', saw greater engagement in writing, particularly with boys the trial only included two rooms. We will investigate the cost of this programme for 2021 to include all Y4-Y6 students. Our literacy team worked with the 'write that essay' facilitator and worked with the Across School Leader for literacy to share results and moderate writing samples. A structured literacy approach for our Y1-3 students is helping move students who were 'below' to 'At'. This approach will now become school wide to address</p>	<p>occur. Teachers involved in the trial/inquiry set high expectations from the start, have writing goals set and in books from Term 1. Teachers being part of PLD, targeting those students who were below. Starting to embed a structured literacy approach across all year levels. Working with a literacy expert in the science of reading.</p>	<p>writing teaching across the school. Purchase the resource "The writing revolution" and use the approach in the teaching of writing.</p>
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	the inequities with writing in Y's1 and Y's2.		
<p>Planning for next year:</p> <p>Continue to identify every year 1-6 student at the beginning of 2021 who are in 'below' + 'well below' bands for writing (from 2020 data) and: Set an achievement target for each student (what curriculum level/sub-level does the student need to reach by the end of 2021?). Set some learning goals for each student (what specific learning does the student need to do to reach their achievement target?). To be very clear about what expectation for each cohort actually looks like for writing and to share these expectations with students as appropriate. To Provide opportunities for staff to attend to consider different styles of teaching ways of organising classroom programmes. This could be following a structured literacy approach.</p> <p>Provide PLD opportunities for staff in literacy with outside experts and within school experts.</p>			

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$9,684 (excluding GST). The funding was spent on significant replenishment of sports equipment for teacher resources. We also spent some money purchasing lunchtime play equipment (balls, hockey gear etc). As per our strategic plan, we also purchased a JumpJam kit and licence, a great deal of netball equipment and equipment for the junior school sports - with a focus on engagement and introduction to sports. The number of children that participated in sports events at the school dropped significantly in 2020, this is due, we think, to the COVID-19 lockdowns. We are working with whanau and our community to build these numbers up again in 2021.