

HORSHAM DOWNS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1747
Principal:	Stephen Dunsmore
School Address:	4 Martin Lane
School Postal Address:	4 Martin Lane RD 1, Hamilton, 3281
School Phone:	07 829 4700
School Email:	admin@horshamdowns.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Rob Dol	Chairperson	Elected	May 2022
Steve Dunsmore	Principal	ex Officio	
Andy McOnie	Parent Rep	Elected	May 2022
Justine Steele	Parent Rep	Elected	May 2022
Stacy Mahon	Parent Rep	Elected	May 2022
Sue McConnochie	Parent Rep	Elected	May 2022
Lisa De Vargas	Staff Rep	Elected	May 2022
Carolyn Akerboom (Secretary)	Other	Appointed	

Accountant / Service Provider: Education Services Ltd

HORSHAM DOWNS SCHOOL

Annual Report - For the year ended 31 December 2020

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Horsham Downs 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.

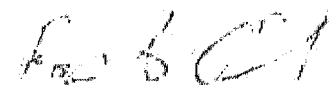
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Robert Dol

Full Name of Board Chairperson



Signature of Board Chairperson

17th May 2021

Date:



Full Name of Principal



Signature of Principal



Date:

Horsham Downs 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	3,032,821	2,703,924	2,895,414
Locally Raised Funds	3	270,494	111,730	232,177
Interest income		8,829	8,000	8,139
		<hr/>	<hr/>	<hr/>
		3,312,144	2,823,654	3,135,730
Expenses				
Locally Raised Funds	3	104,319	11,000	127,546
Learning Resources	4	2,244,869	1,939,313	2,028,208
Administration	5	178,157	184,905	157,701
Finance		1,086	719	1,354
Property	6	636,308	641,370	632,247
Depreciation	7	76,623	69,765	75,762
Loss on Disposal of Property, Plant and Equipment		-	-	248
		<hr/>	<hr/>	<hr/>
		3,241,362	2,847,072	3,023,066
Net Surplus / (Deficit) for the year		70,782	(23,418)	112,664
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		70,782	(23,418)	112,664

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



Horsham Downs 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>981,873</u>	<u>897,429</u>	<u>869,209</u>
Total comprehensive revenue and expense for the year		70,782	(23,418)	112,664
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,928	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>1,060,583</u>	<u>874,011</u>	<u>981,873</u>
Retained Earnings		1,060,583	874,011	981,873
Equity at 31 December		<u>1,060,583</u>	<u>874,011</u>	<u>981,873</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.



Horsham Downs School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	200,553	425,665	570,291
Accounts Receivable	9	155,481	114,078	136,072
GST Receivable		-	1,478	2,747
Prepayments		12,477	15,481	10,541
Inventories	10	18,800	22,503	16,803
Investments	11	506,874	-	-
Funds owed for Capital Works Projects	17	-	-	20,273
		<u>894,185</u>	<u>579,205</u>	<u>756,727</u>
Current Liabilities				
GST Payable		2,136	-	-
Accounts Payable	13	164,204	142,566	154,497
Revenue Received in Advance	14	792	2,256	564
Provision for Cyclical Maintenance	15	13,636	13,950	36,000
Finance Lease Liability - Current Portion	16	13,383	17,071	16,291
Funds held for Capital Works Projects	17	22,841	-	-
		<u>216,992</u>	<u>175,843</u>	<u>207,352</u>
Working Capital Surplus/(Deficit)		677,193	403,362	549,375
Non-current Assets				
Property, Plant and Equipment	12	445,068	510,066	474,860
		<u>445,068</u>	<u>510,066</u>	<u>474,860</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	56,246	15,604	31,230
Finance Lease Liability	16	5,432	23,813	11,132
		<u>61,678</u>	<u>39,417</u>	<u>42,362</u>
Net Assets		<u>1,060,583</u>	<u>874,011</u>	<u>981,873</u>
Equity		<u>1,060,583</u>	<u>874,011</u>	<u>981,873</u>

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



Horsham Downs School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		653,995	562,413	599,008
Locally Raised Funds		272,533	106,730	231,484
Goods and Services Tax (net)		4,883	-	(1,269)
Payments to Employees		(406,799)	(286,242)	(255,229)
Payments to Suppliers		(395,731)	(429,993)	(377,361)
Cyclical Maintenance Payments in the year		-	(24,500)	-
Interest Paid		(1,086)	(719)	(1,354)
Interest Received		7,132	8,000	6,758
Net cash from/(to) Operating Activities		134,927	(64,311)	202,037
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(39,230)	(12,000)	(24,649)
Purchase of Investments		(506,873)	-	-
Net cash from/(to) Investing Activities		(546,103)	(12,000)	(24,649)
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,928	-	-
Finance Lease Payments		(12,996)	(16,291)	(13,174)
Funds Held for Capital Works Projects		46,506	-	(112,190)
Net cash from/(to) Financing Activities		41,438	(16,291)	(125,364)
Net increase/(decrease) in cash and cash equivalents		(369,738)	(92,602)	52,024
Cash and cash equivalents at the beginning of the year	8	570,291	518,267	518,267
Cash and cash equivalents at the end of the year	8	200,553	425,665	570,291

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.



Horsham Downs School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Horsham Downs 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:

Building Improvements	10-40 years
Furniture and Equipment	10 - 20 years
Information and Communication	4-5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease



l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Instruments

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

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

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



u) Borrowings

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	546,339	495,831	505,855
Teachers' Salaries Grants	1,836,046	1,678,134	1,815,235
Use of Land and Buildings Grants	497,209	463,377	474,159
Resource Teachers Learning and Behaviour Grants	3,180	3,130	1,600
Other MoE Grants	150,047	63,452	98,565
	<u>3,032,821</u>	<u>2,703,924</u>	<u>2,895,414</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$7,233 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	159,035	85,700	90,431
Activities	103,496	21,030	129,203
Trading	7,963	5,000	10,655
Fundraising	-	-	1,888
	<u>270,494</u>	<u>111,730</u>	<u>232,177</u>
Expenses			
Activities	93,336	6,000	113,664
Trading	10,983	5,000	12,417
Fundraising (Costs of Raising Funds)	-	-	1,465
	<u>104,319</u>	<u>11,000</u>	<u>127,546</u>
<i>Surplus for the year Locally raised funds</i>	<u>166,175</u>	<u>100,730</u>	<u>104,631</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	76,953	65,000	46,577
Library Resources	831	4,000	1,553
Employee Benefits - Salaries	2,155,307	1,848,313	1,960,201
Staff Development	11,778	22,000	19,877
	<u>2,244,869</u>	<u>1,939,313</u>	<u>2,028,208</u>



5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,300	4,300	3,575
Board of Trustees Fees	2,645	2,800	2,925
Board of Trustees Expenses	2,923	6,000	5,761
Communication	1,386	1,800	1,917
Consumables	18,801	20,000	19,714
Operating Lease	1,212	1,240	1,837
Other	40,312	48,875	24,140
Employee Benefits - Salaries	81,726	75,790	75,564
Insurance	10,452	6,000	8,777
Service Providers, Contractors and Consultancy	14,400	18,100	10,800
Replacement Assets Under Threshold	-	-	2,691
	<u>178,157</u>	<u>184,905</u>	<u>157,701</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	13,225	14,000	10,575
Cyclical Maintenance Expense	2,652	9,820	8,270
Grounds	13,128	13,000	13,370
Heat, Light and Water	19,813	20,900	22,069
Repairs and Maintenance	13,420	38,000	29,068
Use of Land and Buildings	497,209	463,377	474,159
Security	1,211	2,000	1,705
Employee Benefits - Salaries	37,038	40,273	35,088
Consultancy and Contract Services	38,612	40,000	37,943
	<u>636,308</u>	<u>641,370</u>	<u>632,247</u>

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

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	7,321	6,742	7,321
Furniture and Equipment	20,774	16,119	17,505
Information and Communication Technology	28,847	28,349	30,786
Leased Assets	16,574	15,407	16,731
Library Resources	3,107	3,148	3,419
	<u>76,623</u>	<u>69,765</u>	<u>75,762</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	288	-	288
Bank Current Account	200,265	(58,473)	69,999
Bank Call Account	-	484,138	4
Short-term Bank Deposits	-	-	500,000
Cash and cash equivalents for Statement of Cash Flows	<u>200,553</u>	<u>425,665</u>	<u>570,291</u>

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

Of the \$200,553 Cash and Cash Equivalents \$38,843 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	6,608	8,517	7,518
Banking Staffing Underuse	-	2,926	-
Interest Receivable	3,078	-	1,381
Teacher Salaries Grant Receivable	145,795	102,635	127,173
	<u>155,481</u>	<u>114,078</u>	<u>136,072</u>
Receivables from Exchange Transactions	9,686	8,517	8,899
Receivables from Non-Exchange Transactions	145,795	105,561	127,173
	<u>155,481</u>	<u>114,078</u>	<u>136,072</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	2,666	4,500	3,235
Uniforms	16,134	18,003	13,568
	<u>18,800</u>	<u>22,503</u>	<u>16,803</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	506,874	-	-
Total Investments	<u>506,874</u>	<u>-</u>	<u>-</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	251,262	-	-	-	(7,321)	243,941
Furniture and Equipment	126,943	24,758	-	-	(20,774)	130,927
Information and Communication Tech	46,635	12,108	-	-	(28,847)	29,897
Leased Assets	26,079	9,038	-	-	(16,574)	18,543
Library Resources	23,941	925	-	-	(3,107)	21,760
Balance at 31 December 2020	474,860	46,829	-	-	(76,623)	445,068

The net carrying value of equipment held under a finance lease is \$18,543 (2019: \$26,079)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	292,850	(48,909)	243,941
Furniture and Equipment	247,032	(116,105)	130,927
Information and Communication	160,848	(130,951)	29,897
Leased Assets	74,970	(56,427)	18,543
Library Resources	104,998	(83,238)	21,760
Balance at 31 December 2020	880,698	(435,630)	445,068

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	258,584	-	-	-	(7,321)	251,262
Furniture and Equipment	135,371	9,077	-	-	(17,505)	126,943
Information and Communication Tech	75,115	2,553	(248)	-	(30,786)	46,635
Leased Assets	37,796	5,015	-	-	(16,731)	26,079
Library Resources	26,645	714	-	-	(3,419)	23,941
Balance at 31 December 2019	533,511	17,359	(248)	-	(75,762)	474,860

The net carrying value of equipment held under a finance lease is \$26,079 (2018: \$37,796)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	292,850	(41,588)	251,262
Furniture and Equipment	222,274	(95,331)	126,943
Information and Communication	148,739	(102,104)	46,635
Leased Assets	65,932	(39,853)	26,079
Library Resources	104,072	(80,131)	23,941
Balance at 31 December 2019	833,867	(359,007)	474,860



13. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	10,789	28,015	13,902
Accruals	4,300	4,425	4,100
Capital Accruals for PPE items	-	-	1,438
Employee Entitlements - Salaries	145,795	102,635	127,173
Employee Entitlements - Leave Accrual	3,320	7,491	7,884
	<u>164,204</u>	<u>142,566</u>	<u>154,497</u>

Payables for Exchange Transactions	164,204	142,566	154,497
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>164,204</u>	<u>142,566</u>	<u>154,497</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Fees in Advance	792	2,256	564
	<u>792</u>	<u>2,256</u>	<u>564</u>

15. Provision for Cyclical Maintenance

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	67,230	19,734	58,960
Increase to the Provision During the Year	9,086	9,820	8,270
Adjustment to the Provision	(6,434)	-	-
Provision at the End of the Year	<u>69,882</u>	<u>29,554</u>	<u>67,230</u>
Cyclical Maintenance - Current	13,636	13,950	36,000
Cyclical Maintenance - Term	56,246	15,604	31,230
	<u>69,882</u>	<u>29,554</u>	<u>67,230</u>

16. Finance Lease Liability

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	14,148	17,071	16,291
Later than One Year and no Later than Five Years	5,816	23,813	11,132
	<u>19,964</u>	<u>40,884</u>	<u>27,423</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:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2020	\$	\$	\$		\$
Classrm block & Learning space	<i>completed</i>	(9,350)	14,091	(4,741)	-	-
Administration Block Upgrade	<i>in progress</i>	(10,923)	82,381	(32,615)	-	38,843
Court Canopy Project	<i>in progress</i>	-	-	(16,002)	-	(16,002)
Totals		(20,273)	96,472	(53,358)	-	22,841

Represented by:

Funds Held on Behalf of the Ministry of Education

38,843

Funds Due from the Ministry of Education

(16,002)

22,841

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	\$	\$	\$		\$
Classrm block & Learning space	<i>in progress</i>	91,443	-	(100,793)	-	(9,350)
Administration Block Upgrade	<i>in progress</i>	-	-	(10,923)	-	(10,923)
Totals		91,443	-	(111,716)	-	(20,273)

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.

Rob Dol is the Board of Trustees Chairperson, and Director of The Greenstone Group. The Greenstone Group provided the school with property management services throughout the year. The total value of all transactions was \$18,495.



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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,645	2,925
Full-time equivalent members	0.11	0.15
<i>Leadership Team</i>		
Remuneration	666,763	662,965
Full-time equivalent members	7.00	7.04
Total key management personnel remuneration	669,408	665,890
Total full-time equivalent personnel	7.11	7.19

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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:

	2020 Actual	2019 Actual
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

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

(b) Operating Commitments

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

23. Managing Capital

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



24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	200,553	425,665	570,291
Receivables	155,481	114,078	136,072
Investments - Term Deposits	506,874	-	-
Total Financial assets measured at amortised cost	862,908	539,743	706,363

Financial liabilities measured at amortised cost

Payables	164,204	142,566	154,497
Borrowings - Loans	-	-	-
Finance Leases	18,815	40,884	27,423
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	183,019	183,450	181,920

25. Events After Balance Date

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



Horsham Downs School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$5,789 (excluding GST). The funding was spent on sporting endeavours.

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

The Auditor-General is the auditor of Horsham Downs School (the School). The Auditor-General has appointed me, L Yao, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 18 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, page 22 Kiwisport note, Analysis of Variance report on pages 1 to 4, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



L Yao
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

2020 Improvement Plan for Horsham Downs School (Academic): Writing			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: To improve the achievement of children in writing across the school and in specific 'at risk' target groups.		Annual Target: Increase school achievement and reduce race/gender disparity. Increase boys from achievement from 64 to 75. Maintain girls at 85 or above.	
Baseline Data: Simplified Data shows At/Above 76% Whole School, 64% Boys, 92% Girls, 75% Māori. Target Cohort groups in 2020: Boys B/WB Y718 B Y8 15 B/WB. Increase achievement over all in Y1-3 from 68% (2019) to 75%			
Key Improvement Strategies <ul style="list-style-type: none">• <i>Emphasis on connecting with parents to generate love for Reading/Writing/Literacy (Junior cohort Y1-3)</i>• <i>Self- run PLD: Workshop based on Jeff Anderson writing skills 'Invitational Method' for new teachers/refresher for those who need it</i>• <i>Upskill teachers by 3 x new teachers to attend Sheena Cameron writing workshop</i>• <i>Implement in-class strategies such as 'Power Writing'</i>• <i>Dictation/Essential Spelling Lists combined with Word Families</i>			
Additional Support: <i>Possible engagement of a specialist writing teacher at the beginning of T2 subject to early analysis of data by SENCO.</i>			
When	What	Who	Indicators of Progress
	<i>Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices</i>		<i>What will we see? (eg Note measurable changes in leaders' and teachers' behaviours and in student outcomes).</i>
By end T1	At risk children previously identified will have targeted in-class support programmes implemented	SENCO/Teachers/Teacher aide	Start/Mid-year reporting/OTJs and team moderation by end of T1. Progress at accelerating learning to be assessed. Individual student progress assessed.
T3 and end T4	At risk students monitoring continues and any support programme amendments made. Assessment moderated and additional teaching resources allocated as required.	SENCO/Teachers/Teacher aide	End-of-year reporting data collated. Success of targeted programmes considered. Identification of current and future cohorts made for 2019 and beyond.
Monitoring <i>How are we going – check student outcomes every term</i> <i>Where are the gaps? What needs to change if this is not working?</i> Continuous monitoring will be undertaken by SENCO/teachers using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results.			
Resourcing <i>How much money and time is needed? Who will help us?</i> Additional PLD for new teachers run by SENCO/Sheena Cameron workshop at cost and in-class resources allocated a/s. Additional RTLB resources may also become available. Engagement of a specialist literacy teacher.			

<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<p>The challenges of Covid-19 and the recovery from this disruption to learning programmes took until the end of Term 2 to unravel.</p> <p>* Teachers undertook PLD in line with improvement strategies.</p> <p>SESCO/Teachers reviewed data in detail and tailored support programmes throughout the year. Individuals received specific support as required.</p> <p>ELL support programme and teacher established. ELL teacher completed diploma and highly trained T/Aide assisted in delivery of programmes</p> <p>Specialist literacy support given to groups identified through learning support programme.</p> <p>Moderation across the school and within teams undertaken throughout the year.</p>	<p>Y4-8 Girls writing maintained very high overall achievement at 94% At/Above in line with previous years data. Exceeded target.</p> <p>Māori students 30/271 performed slightly less well overall than 2019 at 63% but small cohort was shifting throughout the year.</p> <p>Gender disparity has decreased by 5% overall even as girls exceeded expectations.</p> <p>Y4-8 male cohort data showed 9% improvement to 73% At/Above over 2019 data - school remains boy-heavy 55% vs 45% girls.</p> <p>Boys within 2% of target</p> <p>Teacher moderation of writing strengthened across the school. Teachers setting higher expectations for boy writers.</p>	<p>Very high achievement by girls exacerbates gender differential in 2020.</p> <p>Māori cohort small but changed over the year with a number of students counted in the school for a very short time.</p> <p>Boys improvement positive at HDS but boys/writing a worldwide & NZ phenomenon with no easy solution.</p>	<p>Maintain resourcing of specialist ELL teacher. Effective in establishing foundations for these students with additional teacher aide in-class support.</p> <p>Conduct school-wide review of writing by staff literacy specialist to look at overall programmes.</p> <p>Continue close monitoring of boys writing termly through the support register.</p> <p>Further enhance moderation and use of e-ASSTle and moderation to ensure consistency cross the school.</p> <p>Apply resources and processes to further enhance equitable outcomes for Māori students.</p>
<p>Planning for next year:</p>			
<p>Continued focus on raising achievement for boys Emphasis across the school for raising achievement for Māori Additional resourcing dependent on outcome of school-wide review</p>			

2020 Improvement Plan for Horsham Downs School (Academic): Maths			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: Accelerate learning for at risk students and in specific target groups.		Annual Target: Improve Y8 achievement from 77% to 84% At/Above. Reduce B/WB in Y7/8 from 23% to 16 % (8/25). Reduce disparity with Māori by 50% (4/31 students)	
Baseline Data: Simplified Data from 2019 shows 84% (391) Whole school, 79% Boys, 86% Girls, 74% Māori (31/391). 7 % gender disparity, 26% Māori B/WB (8/31) Cohort groups in 2020 Y7/8 109 students 23% (25students) 'At Risk' B/WB			
Key Improvement Strategies			
What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing			
<ul style="list-style-type: none">Regular Self- run PLD led by specialist maths teacherContinuation of WaiMaths / Otago Maths / ICAS exams as pathways for excellenceFocus on success with basic facts across the whole schoolEngage parents with need to learn at home as well as in classTargeted in-class support Y7/8Review of Number Knowledge Expectations			
Additional Support:			
Possible further release of a specialist maths teacher at the beginning from T2 subject to early analysis of data by SENCO. T1			
When	What	Who	Indicators of Progress
By end of T1 SoY testing will be competed and analysed	All teachers will have developed a targeted maths programme for B/WB students and extension for At/Above	All full-time teaching staff in conjunction with maths specialist	Self-monitoring, sharing in teams 2 x term and moderation by team leaders. Comparative SoY data
By end T2 and by T4 all teachers will have implemented learning programmes based on data required to achieve acceleration	Specific learning programmes will be implemented at targeted students	All full-time teaching staff Maths Leader SENCO	Mid-year and EoY data plus comparative data to 2014.
Monitoring How are we going? Where are the gaps? What needs to change?			
Continuous monitoring will be undertaken by SENCO/teachers using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results.			
Resourcing How much money and time is needed? Who will help us?			
Additional in-class learning support (Teacher Aide) as allocated by SENCO. Specialist maths teacher in school (0.6) may be increased.			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Covid 19 presented significant challenges but also opportunities.</p> <p>Strong online maths programmes developed Y4-8 and well supported. Parents engaged during lockdown.</p> <p>SENCO/Teachers reviewed data in detail and tailored support programmes throughout the year. Individuals received specific support as required.</p> <p>Specialist maths support given to groups identified through learning support programme.</p> <p>Specialist maths teacher strengthened teacher capacity through in-school pld.</p>	<p>82% Y4-8 At/Above in line with previous years to 2016.</p> <p>Highest proportion of students Above expectations (36%) in 5 years.</p> <p>Y4/5 show 40% of students Above expectations.</p> <p>Y7 student cohort At/Above 10% improved since 2019.</p> <p>Boy/Girl disparity reduced to 2%</p> <p>Maori cohort (31 students) shows 11% disparity with whole school. Target was to reach 5%</p> <p>4 x Māori students showed accelerated learning outcomes. Pacifica 100% At/Above Asian 91% At/Above</p>	<p>All students at risk identified and supported through learning support register.</p> <p>Employment of Y7/8 teacher with exceptional Maths expertise strengthened seionr class outcomes.</p> <p>Renewed emphasis on basic facts – increased expectations at each year level to assist L3/4 NZC transition</p> <p>Māori cohort included 4/31 (13%) students < 1 term at school who tested Below/Well Below Expectations</p>	<p>Strive for equitable outcomes for all students.</p> <p>Continue staff capability improvements through PLD</p> <p>Retain emphasis on basic facts/number strand (NZC)</p> <p>Extend able students to L5 NZC</p> <p>Closely monitor Y6 cohort in 2021. Y6 teachers very capable with L3/4 maths curriculum</p>
Planning for next year:			
<p>Continue role of specialist maths teacher providing in-school PLD</p> <p>Target at risk groups including Māori through learning support register</p> <p>Establish 2nd Maths specialist teacher capacity to work across the school esp. Y4-8</p>			