

TE PAPAPA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1534
Principal:	Robyn Curry
School Address:	219 Mount Smart Road, Onehunga, Auckland, 1061
School Postal Address:	219 Mount Smart Road, Onehunga, Auckland, 1061
School Phone:	09 634 5252
School Email:	admin@tepapapa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Linda Stewart	Chair Person	Elected	Jun-22
Robyn Curry	Principal	ex Officio	-
Trevor Abbott	Parent Rep	Elected	Jun-22
Graeme Baker	Parent Rep	Elected	Jun-22
Theresa Ta'alo	Parent Rep	Elected	Jun-22
Sulieti Pau'uvala Moa	Trustee	Co-opted	Jun-22
Holly Bodman	Trustee	Co-opted	Jun-22
Des Flynn	Trustee	Co-opted	Jun-22
Maria Farry	Staff Rep	Elected	Jun-22

Accountant / Service Provider:	Shore Chartered Accountants Ltd
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TE PAPAPA SCHOOL

Annual Report - For the year ended 31 December 2020

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Te Papapa 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.

Linda Stewart

Full Name of Board Chairperson

L Stewart

Signature of Board Chairperson

2 June 2021

Date:

Robyn Curry

Full Name of Principal

Robyn Curry

Signature of Principal

2 June 2021

Date:

Te Papapa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,618,935	2,960,464	3,129,357
Locally Raised Funds	3	80,499	83,400	106,243
Interest income		26,908	30,000	41,590
		<u>3,726,342</u>	<u>3,073,864</u>	<u>3,277,190</u>
Expenses				
Locally Raised Funds	3	2,446	16,500	21,830
Learning Resources	4	1,956,428	1,591,489	1,547,096
Administration	5	142,321	133,365	128,309
Finance		2,577	6,000	3,264
Property	6	1,240,732	1,253,967	1,222,228
Depreciation	7	132,380	160,000	136,967
Loss on Disposal of Property, Plant and Equipment		655	-	861
		<u>3,477,539</u>	<u>3,161,321</u>	<u>3,060,555</u>
Net Surplus / (Deficit) for the year		248,803	(87,457)	216,635
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>248,803</u>	<u>(87,457)</u>	<u>216,635</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.

Te Papapa 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		2,003,789	2,003,789	1,780,345
Total comprehensive revenue and expense for the year		248,803	(87,457)	216,635
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	6,809
Equity at 31 December	24	2,252,592	1,916,332	2,003,789
Retained Earnings		2,252,592	1,916,332	2,003,789
Equity at 31 December		2,252,592	1,916,332	2,003,789

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.

Te Papapa School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,095,017	227,761	334,891
Accounts Receivable	9	137,269	103,500	176,822
GST Receivable		-	-	14,714
Prepayments		2,198	5,000	5,522
Investments	10	1,115,938	1,100,000	1,221,903
		<u>2,350,422</u>	<u>1,436,261</u>	<u>1,753,852</u>
Current Liabilities				
GST Payable		2,055	-	-
Accounts Payable	12	170,085	112,100	118,109
Provision for Cyclical Maintenance	13	27,000	-	50,596
Painting Contract Liability - Current Portion	14	18,853	18,853	18,853
Finance Lease Liability - Current Portion	15	12,197	6,141	28,664
Funds held in Trust	16	-	-	9,900
Funds held for Capital Works Projects	17	265,745	-	1,276
Funds held on behalf of Kiwi Park Cluster	18	26,312	-	5,040
		<u>522,247</u>	<u>137,094</u>	<u>232,438</u>
Working Capital Surplus		1,828,175	1,299,167	1,521,414
Non-current Assets				
Property, Plant and Equipment	11	563,354	737,782	588,782
		<u>563,354</u>	<u>737,782</u>	<u>588,782</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	86,164	70,658	36,600
Painting Contract Liability	14	43,818	43,818	57,524
Finance Lease Liability	15	8,955	6,141	12,282
		<u>138,937</u>	<u>120,617</u>	<u>106,406</u>
Net Assets		<u>2,252,592</u>	<u>1,916,332</u>	<u>2,003,789</u>
Equity	24	<u>2,252,592</u>	<u>1,916,332</u>	<u>2,003,789</u>

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

Te Papapa School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,048,186	811,251	773,296
Locally Raised Funds		80,499	86,428	106,485
Goods and Services Tax (net)		16,769	14,714	(8,348)
Funds Held on Behalf of Third Parties		11,372	(14,940)	-
Payments to Employees		(395,809)	(461,435)	(275,550)
Payments to Suppliers		(261,058)	(291,964)	(336,173)
Cyclical Maintenance Payments in the year		-	(50,596)	-
Interest Paid		(2,577)	(6,000)	(3,264)
Interest Received		33,416	36,155	42,736
Net cash from/(to) Operating Activities		530,798	123,613	299,182
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(96,485)	(309,000)	(95,218)
Sale of Investments		105,965	121,903	(35,539)
Net cash from/(to) Investing Activities		9,480	(187,097)	(130,757)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	6,809
Finance Lease Payments		(30,916)	(28,664)	(25,208)
Painting contract payments		(13,706)	(13,706)	(18,853)
Funds Held for Capital Works Projects		264,470	(1,276)	(27,875)
Net cash from/(to) Financing Activities		219,848	(43,646)	(65,127)
Net increase/(decrease) in cash and cash equivalents		760,126	(107,130)	103,298
Cash and cash equivalents at the beginning of the year	8	334,891	334,891	231,593
Cash and cash equivalents at the end of the year	8	1,095,017	227,761	334,891

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.

Te Papapa School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Te Papapa 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 13.

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 11.

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.

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) 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.

f) 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.

g) 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.

h) 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.

i) 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value
Playground	10–18 years

j) Impairment of property, plant, and equipment

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 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.

k) 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.

l) 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.

m) 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.

n) 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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

o) 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).

p) 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.

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	617,652	589,128	590,500
Teachers' Salaries Grants	1,614,401	1,150,000	1,309,694
Use of Land and Buildings Grants	1,028,697	1,032,986	1,010,346
Other MoE Grants	186,623	125,850	135,462
Other Government Grants	171,562	62,500	83,355
	<u>3,618,935</u>	<u>2,960,464</u>	<u>3,129,357</u>

The school has opted in to the donations scheme for this year. Total amount received was \$42,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$6,507 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	22,298	9,000	23,586
Activities	978	2,000	4,164
Trading	50,829	68,400	69,613
Fundraising	6,394	4,000	8,880
	<u>80,499</u>	<u>83,400</u>	<u>106,243</u>
Expenses			
Activities	597	-	1,597
Trading	1,117	15,500	17,954
Fundraising (Costs of Raising Funds)	732	1,000	2,279
	<u>2,446</u>	<u>16,500</u>	<u>21,830</u>
<i>Surplus for the year Locally raised funds</i>	<u>78,053</u>	<u>66,900</u>	<u>84,413</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	23,365	60,000	22,869
Information and Communication Technology	20,216	18,000	19,898
Library Resources	887	1,000	772
Employee Benefits - Salaries	1,908,022	1,481,489	1,480,848
Staff Development	3,938	31,000	22,709
	<u>1,956,428</u>	<u>1,591,489</u>	<u>1,547,096</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,661	6,345	6,161
Board of Trustees Fees	2,750	2,600	3,080
Board of Trustees Expenses	5,134	3,000	8,019
Communication	818	2,300	1,233
Consumables	10,322	12,600	10,403
Other	19,964	18,560	20,031
Employee Benefits - Salaries	78,750	69,360	60,882
Insurance	6,858	6,000	5,220
Service Providers, Contractors and Consultancy	13,064	12,600	13,280
	<u>142,321</u>	<u>133,365</u>	<u>128,309</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	30,876	40,000	34,528
Consultancy and Contract Services	17,864	15,000	31,572
Cyclical Maintenance Provision	31,801	34,058	(6,321)
Grounds	25,348	24,500	19,912
Heat, Light and Water	38,225	37,000	40,558
Repairs and Maintenance	23,482	18,223	48,706
Use of Land and Buildings	1,028,697	1,032,986	1,010,346
Security	5,173	7,200	4,399
Employee Benefits - Salaries	39,266	45,000	38,528
	<u>1,240,732</u>	<u>1,253,967</u>	<u>1,222,228</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 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	10,704	10,000	10,238
Playground	8,428	8,428	8,428
Furniture and Equipment	41,763	50,000	42,614
Information and Communication Technology	39,431	60,000	44,466
Leased Assets	30,606	30,000	29,835
Library Resources	1,448	1,572	1,386
	<u>132,380</u>	<u>160,000</u>	<u>136,967</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	954,357	87,261	194,459
Bank Call Account	140,660	140,500	140,432
Cash and cash equivalents for Statement of Cash Flows	<u>1,095,017</u>	<u>227,761</u>	<u>334,891</u>

Of the \$1,095,017 Cash and Cash Equivalents, \$319,657 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.

Of the \$1,095,017 Cash and Cash Equivalents, \$26,312 is held by the School on behalf of the Kahui Ako cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,028	-	3,028
Receivables from the Ministry of Education	6,913	-	33,773
Interest Receivable	3,147	3,500	9,655
Banking Staffing Underuse	-	-	45,489
Teacher Salaries Grant Receivable	124,181	100,000	84,877
	<u>137,269</u>	<u>103,500</u>	<u>176,822</u>
Receivables from Exchange Transactions	6,175	3,500	12,683
Receivables from Non-Exchange Transactions	131,094	100,000	164,139
	<u>137,269</u>	<u>103,500</u>	<u>176,822</u>

10. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,115,938	1,100,000	1,221,903
Total Investments	<u>1,115,938</u>	<u>1,100,000</u>	<u>1,221,903</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	272,775	18,631	-	-	(10,704)	280,702
Playground	72,692	-	-	-	(8,428)	64,264
Furniture and Equipment	135,383	19,020	-	-	(41,763)	112,640
Information and Communication Technology	60,307	56,297	-	-	(39,431)	77,173
Leased Assets	37,920	11,122	-	-	(30,606)	18,436
Library Resources	9,705	2,538	(656)	-	(1,448)	10,139
Balance at 31 December 2020	588,782	107,608	(656)	-	(132,380)	563,354

The net carrying value of equipment held under a finance lease is \$18,436 (2019: \$37,920)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	487,620	(206,918)	280,702
Playground	168,252	(103,988)	64,264
Furniture and Equipment	494,654	(382,014)	112,640
Information and Communication Technology	336,904	(259,731)	77,173
Leased Assets	102,993	(84,557)	18,436
Library Resources	41,227	(31,088)	10,139
Balance at 31 December 2020	1,631,650	(1,068,296)	563,354

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	283,013	-	-	-	(10,238)	272,775
Playground	81,121	-	-	-	(8,429)	72,692
Furniture and Equipment	122,661	55,765	(433)	-	(42,610)	135,383
Information and Communication Technology	66,939	37,835	-	-	(44,467)	60,307
Leased Assets	61,090	6,666	-	-	(29,836)	37,920
Library Resources	9,902	1,618	(427)	-	(1,388)	9,705
Balance at 31 December 2019	624,726	101,884	(860)	-	(136,968)	588,782

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	468,989	(196,214)	272,775
Playground	168,252	(95,560)	72,692
Furniture and Equipment	475,634	(340,251)	135,383
Information and Communication Technology	280,607	(220,300)	60,307
Leased Assets	98,131	(60,211)	37,920
Library Resources	41,493	(31,788)	9,705
Balance at 31 December 2019	1,533,106	(944,324)	588,782

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	3,828	-	4,232
Accruals	10,661	12,100	13,416
Banking Staffing Overuse	5,788	-	-
Employee Entitlements - Salaries	124,181	100,000	83,577
Employee Entitlements - Leave Accrual	25,626	-	16,886
	<u>170,084</u>	<u>112,100</u>	<u>118,111</u>
Payables for Exchange Transactions	170,084	112,100	118,111
	<u>170,084</u>	<u>112,100</u>	<u>118,111</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	87,196	87,196	206,608
Increase/ (decrease) to the Provision During the Year	32,948	34,058	30,504
Use of the Provision During the Year	-	(50,596)	(149,916)
Adjustment to the provision	(6,980)	-	-
Provision at the End of the Year	<u>113,164</u>	<u>70,658</u>	<u>87,196</u>
Cyclical Maintenance - Current	27,000	-	50,596
Cyclical Maintenance - Term	86,164	70,658	36,600
	<u>113,164</u>	<u>70,658</u>	<u>87,196</u>

14. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	18,853	18,853	18,853
Non Current Liability	43,818	43,818	57,524
	<u>62,671</u>	<u>62,671</u>	<u>76,377</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The agreement has an annual commitment of \$18,853. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. 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	12,197	6,141	30,645
Later than One Year and no Later than Five Years	8,955	6,141	13,223
	<u>21,152</u>	<u>12,282</u>	<u>43,868</u>

16. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	9,900
	-	-	9,900

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Innovative Learning Project	<i>completed</i>	(27,761)	34,139	-	(6,378)	-
Toilet Upgrade	<i>completed</i>	(6,012)	6,012	-	-	-
Admin Roof Leak Project	<i>completed</i>	1,276	-	-	3,595	4,871
Block 6 ILE	<i>in progress</i>	-	-	(53,912)	-	(53,912)
Block 8 Acoustic Wall Covering	<i>completed</i>	-	45,500	(37,797)	-	7,703
LSC Project	<i>in progress</i>	-	148,500	(4,473)	-	144,027
Roofing Project	<i>in progress</i>	-	250,000	(86,944)	-	163,056
Totals		(32,497)	484,151	(183,126)	(2,783)	265,745

Represented by:

Funds Held on Behalf of the Ministry of Education	319,657
Funds Due from the Ministry of Education	53,912
	265,745

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Innovative Learning Project	<i>in progress</i>	(41,346)	-	(13,514)	27,099	(27,761)
Toilet Upgrade	<i>completed</i>	28,249	-	(34,261)	-	(6,012)
Admin Rood Leak Project	<i>completed</i>	13,515	-	(12,239)	-	1,276
Totals		418	-	(60,014)	27,099	(32,497)

18. Funds Held on Behalf of Cluster / Transport Network

Te Papapa School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held at Beginning of the Year	5,040	5,040	-
Funds Received from Cluster Members	4,348	-	10,407
Funds Received from MoE	22,592	-	913
Funds Spent on Behalf of the Cluster	(5,668)	(5,040)	(6,280)
Funds Held at Year End	26,312	-	5,040

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,750	3,080
Full-time equivalent members	0.16	0.16
<i>Leadership Team</i>		
Remuneration	520,840	307,645
Full-time equivalent members	4	3
Total key management personnel remuneration	523,590	310,725
Total full-time equivalent personnel	4.16	3.16

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	200 - 210	170 - 180
Benefits and Other Emoluments	0 - 5	0 - 10
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	3.00
	3.00	3.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no new contract agreements for capital works

(Capital commitments at 31 December 2019: nil)

(b) Operating Commitments

As at 31 December 2020 the Board had the following operating commitments

(a) Painting Contract;

	2020 Actual \$	2019 Actual \$
No later than One Year	18,853	18,853
Later than One Year and No Later than Five Years	75,412	94,265
	<u>94,265</u>	<u>113,118</u>

(Operating commitments at 31 December 2019: nil)

24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,095,017	227,761	334,891
Receivables	137,269	103,500	176,822
Investments - Term Deposits	1,115,938	1,100,000	1,221,903
Total Financial assets measured at amortised cost	<u>2,348,224</u>	<u>1,431,261</u>	<u>1,733,616</u>

Financial liabilities measured at amortised cost

Payables	170,084	112,100	118,111
Borrowings - Loans	-	-	-
Finance Leases	21,152	12,282	40,946
Painting Contract Liability	62,671	62,671	76,377
Total Financial Liabilities Measured at Amortised Cost	<u>253,907</u>	<u>187,053</u>	<u>235,434</u>

26. Events After Balance Date

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

Te Papapa School Annual Report

ANALYSIS OF VARIANCE

For year ended 31 December 2020

Curriculum Assessment:

At Te Papapa School 97.5% of our students are priority learners: Māori, Pacific, English Language Learners and Learners with Special Needs, with 33% of the school population being included on our Special Needs register as determined by the Ministry of Education Te Rito criteria. Our 2020 overarching strategic goals were to keep building on improved student achievement across the curriculum by supporting all learners to become active participants in their learning; creating innovative, responsive learning environments, and by improving the quality of our partnership and connectedness with whānau/community to strengthen our shared responsibility for student achievement and wellbeing.

Consequently, the Professional Learning and Development (PLD) for 2020 was closely aligned to our over-arching annual strategic goals and the decision to make our targets in the curriculum areas of mathematics and writing, was based on the previous years' data and a robust self-review at the end of 2019.

Our major PLD continued to have a focus on improved teacher practice through robust inquiry into their practice and pedagogy, using writing and mathematics as the curriculum area for their inquiries. Writing and mathematics aligned with the Kāhui Ako achievement challenge which also made the PLD highly relevant for teachers. The PLD supported a change in teacher practice through in-depth observations, practice analysis conversations and professional learning meetings. Within this focus we also inquired into our effectiveness at continuing to build curriculum leadership within our school to ensure sustainability of the learning into the future. We also completed some indepth leadership work where leaders inquired into the impact of their leadership on student learning and improved classroom teacher practice.

The school was also actively involved in PLD related to Te Iti Kahurangi, our Kāhui Ako. This involved PLD in the use of PACT as a moderation tool for writing including moderating across schools. There was ongoing work on culturally responsive pedagogy related to improved outcomes for Māori and Pacific learners and we started our work on developing a Kāhui Ako wide local curriculum.

Improving our learning focused relationships with whānau was continued in 2020 although this work was significantly impacted by the COVID lockdowns. We focused on developing an improved collaborative approach towards a shared responsibility for student achievement which required both students and whānau to become more assessment literate to support their child's learning. This was partly developed through the community having the opportunity to be involved in more learning opportunities alongside their children both at home and at school. This included the continued extension of our Mutukāroa home/school partnership programme involving children and whānau in the senior school, using a group workshop model, as well as regular whānau workshops in mathematics and literacy which were highly successful and will continue and expand in 2021. We also know that we need to continue to keep building on this learning partnership every year as improved collaboration with whānau is crucial for improved learning and wellbeing outcomes for our tamariki. We need to consistently be looking for and developing improved and possibly diverse ways across a range of contexts to support improved outcomes for the students and an overall improved school culture.

With the leadership team focused on raising achievement for ALL students our 'priority learners' (including focus students) continue to be closely monitored and their progress closely tracked across all levels of the school. Although the majority of children at Te Papapa School are priority learners and therefore already tracked carefully, within this group we also target those children at risk of not achieving at their expected curriculum level. It was important that during 2020 the leadership team continued to take responsibility for, and make ourselves accountable for student achievement, and therefore we have established strong and comprehensive self-review systems to track our success in this area. Gathering data, evaluating interventions, measuring impact and then responding in a variety of ways to student and teacher needs was and is essential in ensuring progress for ALL students. This also included a process in place for our special needs children where we ensured all interventions were evaluated to ensure their impact was positive and that they were making significant progress against their Individual Education Plan.

The 2020 end of year data for expected curriculum levels has shown an overall drop-in writing, reading and mathematics from 2019. We will keep monitoring all three curriculum areas in 2021 very closely with an emphasis on formative practice as an essential component of strong pedagogy to impact on teachers practice and student outcomes. This will be our PLD focus.

The school was also actively involved in PLD related to Te Iti Kahurangi, our Kāhui Ako. This involved PLD in the use of PACT as a moderation tool for writing including moderating across schools. Ongoing work on culturally responsive pedagogy and improved outcomes for Māori and Pacific learners and the start of work on developing a Kāhui Ako wide local curriculum. We will continue to develop our knowledge and effectiveness in using the PACT tool as a moderation tool for all three curriculum areas in 2021.

Our end of 2020 data in reading, writing and mathematics all declined by approximately 10%. We suspect that a significant contributing factor to this was the extended lockdowns during 2020. Our data showed that only 10% of our students had access to online devices which meant that during level 4 lockdown 90% could not access learning and during level 3 they relied on hard copies from the school for their learning. Many of these students also moved out of the area during lockdown to stay with extended whānau elsewhere which also impacted on their ability to access hard copies. The staff at Te Papapa worked endlessly to problem solve ways to ensure our children had access to learning in some form. However significant numbers didn't engage due to a wide range of reasons. Attendance data also informed us that significant numbers of students did not return to school following the lockdowns with many not returning until we were in level 1.

Based on end of year 2020 data we still have concerns for some easily identifiable priority groups within our school. Māori whole school student data at the end of 2020 was of significant concern with only 65% in reading, 64% in writing and 69% in mathematics achieving at or above where they needed to be. This data clearly shows that all Māori students need to remain a focus in 2021.

Consequently one of our 2021 targets will be to raise the achievement for Māori students in writing.

Our writing target for 2020 was to accelerate the writing data of our Māori boys. Our whole school writing data for the end of 2020 was 70.4%. This is a significant drop of 14.4% from 2019 where it sat at 84%. Analysis of the writing data for Māori boys also shows a drop from 2019 and we are still significantly below our expected target. In 2019 60.25% of Māori boys were achieving at curriculum levels and this dropped to 58.3% at the end of 2020. This is a negative move of nearly 2%. We did not achieve our expected target of 70% of Māori boys achieving at or above expectations.

Our Maths goal for 2020, was to accelerate the achievement of all Pacific students in Maths. Whole school Maths data for 2020 was 74% of all students achieving at or above expected curriculum level, which is a significant decrease on the previous year of 11%. We still have a significant percentage of Pacific children at risk. In 2019, 79.7% of our Pacific students achieved at or above expectations. This percentage dropped to 72.3%. In 2020, our Maths data for Pacific students dropped by 7.4% from 2019.

Our Positive Behaviour for Learning framework, Whānaungatanga, has continued to evolve within Te Papapa School and is evident across all contexts of the school. We have continued work in developing into a Trauma Based School model and Zones of Regulation, where PB4L and the Restorative Practice model that already sits within it will remain, but with some additional research-based interventions that are appropriate for many of our tier two and three students. Our positive relationships and partnerships with supporting agencies outside and within the education sector continued to develop as we ensured we maintained our highly inclusive and highly successful environment for all our students regardless of their needs.

The KiwiSport government funding was used to support children's participation in aquatics as we had a portable pool during term four. We also funded children to participate in a variety of sports both within and outside of school time including touch, rugby, rugby league, netball, and football. The remaining funding was used to purchase physical education equipment and for release time for teachers to organise and participate in interzone and interschool cluster sports activities

2020
Analysis of Variance Reporting
Te Papapa School 1534

Strategic Aim 2020:

At Te Papapa School 85% of students will be achieving at or above their expected curriculum level in literacy and numeracy by December 2020 (97.5% of our students are priority learners - Māori, Pacific, English Language Learners and/or special needs).

There has been a drop in Reading, Writing and Maths data at the end of 2020 when compared to 2019. This is evident in the tables below. Some of the 'at risk' students who were focus/target students made some progress but did not meet expectations. As compared to 2019, whole school reading data dropped by 10.3%, Writing data dropped by 14.4% and the same trend was evident in Maths where the data dropped by 11%.

Reading data Term 4 2019 and Term 4 2020

Term/ Year	Above	At	Below	Well below
Term 4 2019	20.00%	66.23%	12.13%	1.64%
Term 4 2020	13.6%	62.1	24.3	

Term 4 2019: Above/At: 86%

Term 4 2020: Above/At: 75.7%

Writing data Term 4 2019 and Term 4 2020

Term/Year	Above	At	Below	Well below
Term 4 2019	12.79%	71.15%	13.44%	2.62%
Term 4 2020	7.5%	62.9 %	29.6	

Term 4 2019: Above/At: 84%

Term 4 2020: Above/At: 70.4%

Maths data Term 4 2019 and Term 4 2020

Term/Year	Above	At	Below	Well below
Term 4: 2019	14.75%	69.84%	13.44%	1.97%
Term 4 2020	10.4 %	63.6 %	26 %	

Term 4 2019: Above/At: 85%

Term 4 2020: Above/At: 74%

Targets 2020

Goal One 2020

Accelerating the achievement of all Māori boys in tuhituhi/writing to be achieving at or above expected curriculum level from 60.25% to 70%.

End of 2020 Māori student data

Ethnicity	Above		At		Below		WB		Total
	Number	%	Number	%	Number	%	Number	%	
Māori	3	3.5%	52	60.5%	27	31%	4	5%	86

As seen in the above tables, there was a drop in our overall writing data from 2019 to 2020. The percentage of all students achieving Above/At dropped by 14.4%.

On analysis of our Māori student data, it was noticed that 64% of our Māori students were Above/At in writing. That meant that 55 out of 86 students achieved in writing.

However, we were not successful in achieving our goal of accelerating learning for our Māori boys from 60.25% to 70% achieving above/at expectations. Only 28 out of our 48 Māori boys were successful in meeting expectations. This means that 58.3% of our Māori boys achieved at/Above expectations in Writing.

Goal One 2020

Accelerating the achievement of all Māori boys in tuhituhi/writing from 60.25% to be achieving at or above expected curriculum levels to 70%.

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>
PLGs will continue every three weeks in writing	In 2019 60.25% of Ākonga Māori boys were achieving at or above expectations in writing as compared to 83.8% of all Māori students achieving at expectations in writing	All our actions were diligently put in place.	Continue doing all that is mentioned in the action column.
Emphasis on writing across the curriculum and evidence of this evaluated		However, following two lockdowns, there was a long period of time that the students could not access learning. Online learning was extremely challenging with only 10% of our students being able to access learning on devices.	Intensive PLD in formative practice using the curriculum area of writing as the focus area because we know that formative practice works for Māori students.
Evaluate closely achievement progress in Te Purapura and Te Rito			
All teachers use PACT as tool for making OTJs			
All Māori boys achieving below expected curriculum levels in writing were identified and closely tracked.	At the end of 2020, 53.8% of our Ākonga Māori boys were achieving at or above expectations in writing. As compared to 65.1% of all Māori students achieving	During the second lockdown teachers made learning packs specific to the learning needs of the students. This approach had some success but not enough to impact on learning.	Build on teacher knowledge of learning progressions and use of PACT tool for moderation and assessment of writing.
Three weekly gap analysis completed on all target Ākonga Māori.			
Culturally responsive pedagogy will be emphasized through our Ministry funded PLD and expected to be visible in every teachers' practice.			Improve the integration of ICT into writing.

<p>All teachers had a growth cycle goal related to improved pedagogy and practice in the teaching of writing and linked to achievement data with target Māori students highlighted.</p> <p>Two SLT released to coach/ model/observe in classrooms during writing time.</p> <p>Support for leaders in this coaching role and in developing a sustainability model within the school.</p> <p>PACT moderation completed twice last year and the data to be used formatively by teachers and to contribute towards making ITJ and OTJ and next steps.</p> <p>Ākonga Māori data shared at whānau hui</p> <p>Whānau engagement through Tautoru conversations.</p> <p>Continue to build on schoolwide embedding of tikanga and te reo across all classes.</p> <p>Further development of ICT as an engagement tool for writing especially as all year 5-8 classes have one on one devices.</p> <p>Due to a significant number of PCT and teachers early in their careers we will need to be explicit in our support both in and outside the classroom in writing experiences to draw on for their writing.</p>	<p>at expectations in writing</p> <p>The decrease in achievement is 9.4% from 2019.</p> <p>The overall school writing data for 2020 dropped by 14.4% dropping to 70.4%. This is a significant drop in comparison towards our goal of 85%.</p>	<p>Despite reassurances of children's safety from staff and senior leaders, a large percentage of students came back only at level 1 and attendance was a big issue at level 2</p>	<p>Te Reo will be taught a minimum of 36 minutes every day in classes and is consistently integrated into everyday classroom practice.</p>
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Goal Two 2020

Accelerating the achievement of **all** Pacific students in maths (excluding those achieving well below) from 79.7% at or above curriculum expectation to 85%

In 2019, **79.7%** of Pacific students achieved at or above expectations

Maths	Total	Above		At		Below		WB	
		Number	%	Number	%	Number	%	Number	%
Pacific-All	168	20	11.9%	114	67.8%	28	16.7%	6	3.6%
Tongan	86	9	10.47%	61	70.93%	13	15.12%	3	3.49%
Samoan	45	4	8.89%	31	68.89%	7	15.56%	3	6.67%
CI Māori	20	5	25.00%	8	40.00%	7	35.00%	0	0.00%
OP	17	2	11.76%	14	82.35%	1	5.88%	0	0.00%

In 2020, **72.3%** of Pacific students achieved at or above expectations.

	Total	Above number	Above percentage	At number	At percentage	Below or WB number	Below or WB percentage
Pacific- All	155	12	7.7	100	64.6	43	27.7
Pacific- Samoan	43	4	9.3	27	62.8	12	27.9
Pacific - Tongan	80	6	7.5	55	68.8	19	23.7
Pacific - Niuean	8	0	0	6	75	2	25
Pacific - Cook Island	16	1	6.3	9	56.2	6	37.5

In 2019, 85% of our students were achieving at or above expectations in Maths. This dropped to 74% in 2020.

It is also evident from the above data that in 2019, 79.7% of our Pacific students were at or above expectations in Maths. This percentage dropped to 72.3% in 2020. The drop in 2020 is 7.4%.

We have not achieved our Goal 2 for 2020 of accelerating the achievement of all our Pacific students in Maths to meet our target of 85%

Goal Two 2020

Accelerating the achievement of all Pacific students in maths (excluding those achieving well below) from 79.7% at or above curriculum expectation to 85%

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>
Pacific learners achieving below expected curriculum levels in Maths were focus students for teachers.	In 2019, 79.7% of our Pacific students were achieving at or above expectations in Maths	All our actions were diligently put in place.	Maintain the same target for 2021

<p>Target students were tracked and monitored carefully.</p> <p>Mutukāroa whānau groups held for target students helping whānau to better understand how to help at home and to better understand formative data from e-AsTTle</p> <p>Maths workshops for whānau and maths kete distributed at these workshops to support whānau with some material to teach maths</p> <p>PLG held three weekly in Maths</p> <p>Curriculum knowledge developed by Maths facilitator.</p> <p>Middle leaders shadowing facilitator during co teaching and observation sessions to grow leadership within the school.</p> <p>Facilitator differentiated needs of teachers and supported teacher needs.</p> <p>Teachers supported with numerous websites and resources to teach maths.</p> <p>Problem solving approach in teaching maths.</p>	<p>At the end of 2020, 72.3% of our Pacific students were achieving at or above expectations in Maths.</p> <p>The decrease in achievement is 7.4% from 2019.</p> <p>The overall school writing data for 2020 dropped by 11% dropping to 74%. This is a significant drop in comparison to our goal of 85%.</p>	<p>However, as a result of two lockdowns, there was a long period of time that the students could not access learning. Online learning was a near impossibility with only 10% of our students being able to access learning on devices.</p> <p>During the second lockdown teachers made learning packs specific to the needs of the students. This approach had some success but not enough to raise achievement.</p> <p>Despite reassurances of being safe at school from staff and senior leaders, a large percentage of students came back only at level 1 and attendance was a big issue at level 2</p>	<p>Continue doing all that is mentioned in the action column.</p> <p>Middle leaders and Maths leader to coach teachers in classes towards improved pedagogy and practice.</p>
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Achievement Targets 2021

Goal One 2021

Accelerating the achievement of all Māori boys in tuhituhi/writing from 58.3% to be achieving at or above expected curriculum levels - to 70%.

Overall school writing achievement for 2020 has dropped by 14.4% since 2019 and we are now at 70.4% of the whole school achieving at or above the expected curriculum level. However only **64%** of Ākonga Māori achieved at or above expected curriculum levels in 2020 as compared to **70.4%** of all other learners. Only **58.3%** of Māori boys achieved at or above expectations. We have noticed that the disparity between Māori and the rest of the school is significant but the achievement for Māori boys is of major concern.

We are also concerned that a large proportion of our students who are not achieving at expected levels are Māori students achieving well below the expected levels. While most of these students are on the special needs register and are already being tracked closely via an IEP, High learning needs or our regular tracking tools, some of these children are not making the progress in their learning we would expect. The majority of these students are also boys.

Baseline Data/Evidence	Target One	Key Tasks	Success Indicators
<p>In 2020 schoolwide 64% of Māori learners were achieving at or above expected curriculum levels in writing.</p> <p>In 2020 58.3% Māori boys are achieving at or above the expected curriculum level</p> <p>Ākonga Māori are our priority learners making up 28.5% of Te Papapa School. 29 of these children are presently in Te Rito our level two Māori bilingual unit and 18 students are in Te Rito Pōtiki (Junior bilingual Māori class) where there is a merging of the New Zealand Curriculum and Te Marautanga.</p>	<p>Accelerating the achievement of Ākonga Māori boys in tuhituhi/writing (excluding those achieving well below) from 58.3% at or above expected curriculum levels to 70%.</p>	<p>PLD on formative practice with impact measured through writing, as one of the curriculum areas</p> <p>Implementing and self-reviewing progress against Ka Hikitia, Tūrangatira: Māori medium educational leadership.</p> <p>Alignment of PLD with key focus areas of Te Iti Kahurangi Kāhui Ako.</p> <p>Improved community partnership with Māori whānau with a focus on building learning-focused relationships</p> <p>Improved community partnership with year 4-8 learners (with a focus on Ākonga Māori)</p> <p>Tautoru whānau group with a focus on Ākonga Māori at risk of not making accelerated progress</p> <p>PCTs will be supported in class to ensure Māori are being specifically planned for</p> <p>Māori boys will be focus students in writing.</p>	<p>70% of all Ākonga Māori be achieving at or above expected curriculum levels in tuhituhi/writing.</p> <p>Ākonga Māori enjoy writing.</p> <p>Student agency is clearly identifiable in student writing (topic, purpose).</p> <p>Student inquiry provides authentic experiences and purposes for Ākonga Māori to write across the curriculum.</p> <p>Ākonga Māori will be self-regulating learners – able to identify their next learning steps through self and peer assessment</p> <p>Teachers will have a growth cycle goal that links to accelerating Ākonga Māori and will measure impact of their practice on student writing.</p> <p>Consistent schoolwide practice in the teaching of literacy and the close link between reading and writing.</p> <p>Consistent analysis of writing data at class and team level</p> <p>Across school moderation of writing using PACT tool</p> <p>Whānau engaged in Tautoru and other home school partnership programmes</p>

Goal Two 2021

Accelerating the achievement of all Pacific students in maths (excluding those achieving well below) from 72.3% at or above curriculum expectation to 85%

The overall school mathematics data for 2020 has dropped significantly to be at **74%** which is a drop of **11%** since 2019. When we differentiate Pacific groups, it informs us that **72.3%** of this group are achieving at or above. Because of this overall drop in all Pacific data, we will be a focus on all Pacific students who are not achieving at curriculum expectations in 2021.

Baseline Data/Evidence	Target Two	Key Tasks	Success Indicators
<p>In 2020 schoolwide 74% of all learners were achieving at or above the expected curriculum levels in Maths.</p> <p>This is a drop of 11% on 2019 where schoolwide 85% were achieving at or above expectations</p> <p>72.3% of Pacific students are achieving at or above expectations. This is a significant discrepancy and needs addressing in 2021.</p>	<p>Accelerating the achievement of Pacific students in Maths from 72.3% at or above expected curriculum levels to 85%</p> <p>To monitor closely individual Pacific groups</p>	<p>PLD on the Tapasā document to investigate how we can better develop our cultural competencies for Pacific learners.</p> <p>In school PLD with Maths team leaders and Maths leader. Focus of the PLD will be tracking and monitoring students who are 'below,' building number knowledge through practice tasks, integrating strand with number especially in years 4-8.</p> <p>Improved community partnership with year 4-8 learners (with a focus on Pacific)</p> <p>Tautoru Whānau group with a focus on Pacific students at risk of not making accelerated progress in mathematics.</p> <p>Use E-Asttle formatively to inform next learning steps.</p>	<p>85% of all Pacific students will be achieving at or above expected curriculum levels in Maths</p> <p>Pacific children enjoy and are engaged in maths and statistics learning.</p> <p>Student agency is clearly identifiable in students working on authentic problem solving.</p> <p>Students number knowledge is improved.</p> <p>Pacific Students will be self-regulating learners – able to identify their next learning steps through self and peer assessment.</p> <p>Teachers will have a classroom inquiry that links to accelerating Pacific students and will measure impact of their practice on students achieving in maths through problem solving strategies and integrating with strand.</p> <p>Consistent schoolwide practice in implementing problem solving and integration with strand.</p> <p>Consistent analysis of maths data at class and team level.</p> <p>PACT is used as OTJ tool for overall moderation.</p>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE PAPAPA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Te Papapa Primary School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 28, 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 20; 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 Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 2 June 2021. This is the date at which our opinion is expressed.

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

Basis for 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 comprises the included on pages 20 to 28, 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 (Revised): *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.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand