

PERIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1081

Principal: Ariana Williams

School Address: 1430 Oruru Road

School Postal Address: 1430 Oruru Road, RD2 Kaitaia 0482

School Phone: 09 4085734

School Email: office@peria.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Ariana Williams	Principal	Appointed 2018	Principal	May 2021
Theona Turner	Teacher Representative	Appointed 2019	Teacher	Resigned
Ray Olsen	Treasurer	Co-opted June 2016	Farmer	May 2021
Rebecca Maria	Parent Representative	Re-elected June 2016	Secondary Teacher	May 2021
Rebekah Dangen	Parent Representative	Selected April 2017	E.C.E teacher	May 2021
Emma Price	Chair	Selected 2018	Housewife	May 2021
Josephone Schlatter	Parent Representative	Selected 2018	Primary Teacher	May 2021

Accountant / Service Provider: PKF Francis Aickin

PERIA SCHOOL

Annual Report - For the year ended 31 December 2019

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Peria School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Rebekah M. Dangen
Full Name of Board Chairperson

Rangen
Signature of Board Chairperson

18/8/20
Date:

Ariana Williams
Full Name of Principal

Ariana Williams
Signature of Principal

18/8/20
Date:

Peria School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	528,958	136,533	551,851
Locally Raised Funds	3	36,165	21,640	43,453
Interest Income		4,921	2,900	1,364
Gain on Sale of Property, Plant and Equipment		435	-	-
		<u>570,479</u>	<u>161,073</u>	<u>596,668</u>
Expenses				
Locally Raised Funds	3	1,397	1,432	2,095
Learning Resources	4	377,431	69,685	386,609
Administration	5	44,663	47,055	45,563
Finance		467	-	108
Property	6	156,870	65,690	153,386
Depreciation	7	22,459	-	23,243
Transport		2,404	-	2,455
		<u>605,691</u>	<u>183,862</u>	<u>613,459</u>
Net Surplus / (Deficit) for the year		(35,212)	(22,789)	(16,791)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(35,212)</u>	<u>(22,789)</u>	<u>(16,791)</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.

Peria School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		185,207	185,207	201,998
Total comprehensive revenue and expense for the year		(35,212)	(22,789)	(16,791)
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	149,995	162,418	185,207
Retained Earnings		149,995	162,418	185,207
Reserves		-	-	-
Equity at 31 December		149,995	162,418	185,207

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.

Peria School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	19,205	28,918	155,492
Accounts Receivable	9	22,959	22,000	19,305
GST Receivable		8,144	8,000	-
Prepayments		2,972	4,000	2,619
Inventories	10	557	500	236
Investments	11	92,206	90,000	92,206
Funds held for Capital Works Projects	17	12,000	-	-
		<u>158,043</u>	<u>153,418</u>	<u>269,858</u>
Current Liabilities				
GST Payable		-	-	12,993
Accounts Payable	13	50,381	50,000	24,878
Provision for Cyclical Maintenance	14	16,839	20,000	14,695
Painting Contract Liability - Current Portion	15	7,025	7,000	7,025
Finance Lease Liability - Current Portion	16	1,927	1,000	1,992
Funds held for Capital Works Projects	17	-	-	111,073
		<u>76,172</u>	<u>78,000</u>	<u>172,656</u>
Working Capital Surplus/(Deficit)		81,871	75,418	97,202
Non-current Assets				
Property, Plant and Equipment	12	111,373	120,000	129,672
		<u>111,373</u>	<u>120,000</u>	<u>129,672</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	29,356	20,000	21,047
Painting Contract Liability	15	12,499	12,000	17,380
Finance Lease Liability	16	1,394	1,000	3,240
		<u>43,249</u>	<u>33,000</u>	<u>41,667</u>
Net Assets		<u>149,995</u>	<u>162,418</u>	<u>185,207</u>
Equity	22	<u>149,995</u>	<u>162,418</u>	<u>185,207</u>

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

Peria School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		140,502	321,741	150,507
Locally Raised Funds		36,165	21,640	43,498
Goods and Services Tax (net)		(21,137)	(8,000)	15,459
Payments to Employees		(93,207)	(117,298)	(106,317)
Payments to Suppliers		(65,640)	(32,439)	(68,051)
Cyclical Maintenance Payments in the year		(3,833)	32,975	(2,424)
Interest Paid		(467)	-	(108)
Interest Received		4,920	2,900	3,094
Net cash from Operating Activities		(2,697)	221,519	35,659
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		3,692	-	-
Purchase of PPE (and Intangibles)		(8,665)	(120,000)	(7,452)
Purchase of Investments		-	(90,000)	-
Net cash from Investing Activities		(4,973)	(210,000)	(7,452)
Cash flows from Financing Activities				
Finance Lease Payments		(663)	2,000	(1,164)
Painting contract payments		(4,881)	19,000	(4,881)
Funds Held for Capital Works Projects		(123,073)	-	111,073
Net cash from Financing Activities		(128,617)	21,000	105,028
Net increase/(decrease) in cash and cash equivalents		(136,287)	32,519	133,235
Cash and cash equivalents at the beginning of the year	8	155,492	(3,601)	22,257
Cash and cash equivalents at the end of the year	8	19,205	28,918	155,492

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

Peria School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Peria School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. 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 2019 to 31 December 2019 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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PVE IFRS 9 is provided in Note 27.

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.

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.

Cyclical Maintenance Provision

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 14.

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 carryforward 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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.

Property, plant and equipment acquired with individual values under \$100 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	5-40 years
Furniture and equipment	2-40 years
Information and communication technology	2-5 years
Leased assets held under a Finance Lease	2 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

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 Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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 at the start of the year.

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.

t) 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	131,038	130,083	134,830
Teachers' Salaries Grants	309,985	-	310,432
Use of Land and Buildings Grants	78,471	-	90,912
Other MoE Grants	9,464	6,450	15,677
	<u>528,958</u>	<u>136,533</u>	<u>551,851</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	26,352	10,000	32,662
Activities	149	2,280	1,195
Trading	644	-	236
School House Rental	9,020	9,360	9,360
	<u>36,165</u>	<u>21,640</u>	<u>43,453</u>
Expenses			
Activities	271	1,432	543
Trading	1,126	-	1,553
	<u>1,397</u>	<u>1,432</u>	<u>2,095</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>34,768</u>	<u>20,208</u>	<u>41,358</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	13,893	16,350	15,978
Information and Communication Technology	7,608	2,767	2,318
Library Resources	974	-	634
Employee Benefits - Salaries	351,644	42,568	364,907
Staff Development	3,312	8,000	2,772
	<u>377,431</u>	<u>69,685</u>	<u>386,609</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,125	4,060	3,750
Accounting Fee	3,600	3,600	5,400
Board of Trustees Fees	4,345	4,730	4,400
Board of Trustees Expenses	3,298	5,500	3,556
Communication	1,151	1,300	1,262
Operating Lease	-	-	642
Other	6,382	6,465	5,505
Employee Benefits - Salaries	18,549	18,000	18,000
Insurance	3,213	3,400	3,048
	<u>44,663</u>	<u>47,055</u>	<u>45,563</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	2,824	2,200	2,964
Cyclical Maintenance Provision	14,286	7,025	12,878
Grounds	10,055	2,000	1,929
Heat, Light and Water	7,163	5,000	5,798
Repairs and Maintenance	10,961	14,735	5,045
Use of Land and Buildings	78,471	-	90,912
Employee Benefits - Salaries	33,110	34,730	33,859
	<u>156,870</u>	<u>65,690</u>	<u>153,386</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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings	3,697	-	3,697
Furniture and Equipment	12,773	-	12,152
Information and Communication Technology	2,386	-	4,295
Leased Assets	2,764	-	2,140
Library Resources	839	-	959
	<u>22,459</u>	<u>-</u>	<u>23,243</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	19,205	28,918	155,492
Cash and cash equivalents for Cash Flow Statement	19,205	28,918	155,492

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Teacher Salaries Grant Receivable	21,245	22,000	19,305
Interest Receivable	1,714	-	-
	22,959	22,000	19,305
Receivables from Exchange Transactions	1,714	-	-
Receivables from Non-Exchange Transactions	21,245	22,000	19,305
	22,959	22,000	19,305

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	557	500	236
	557	500	236

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	92,206	90,000	92,206
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	92,206	90,000	92,206

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	7,000	-	-	-	-	7,000
Buildings	60,434	-	-	-	(3,697)	56,737
Furniture and Equipment	49,279	526	-	-	(12,773)	37,032
Information and Communication	2,089	3,634	-	-	(2,386)	3,337
Leased Assets	4,156	-	-	-	(2,764)	1,392
Library Resources	6,714	-	-	-	(839)	5,875
Balance at 31 December 2019	129,672	4,160	-	-	(22,459)	111,373

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	7,000	-	7,000
Buildings	127,275	(70,538)	56,737
Furniture and Equipment	178,214	(141,182)	37,032
Information and Communication	77,841	(74,504)	3,337
Leased Assets	5,922	(4,530)	1,392
Library Resources	38,210	(32,335)	5,875
Balance at 31 December 2019	434,462	(323,089)	111,373

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	7,000	-	-	-	-	7,000
Buildings	64,131	-	-	-	(3,697)	60,434
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	53,979	7,452	-	-	(12,152)	49,279
Information and Communication	-	-	-	-	(4,295)	2,089
Technology	6,384	-	-	-	-	6,384
Leased Assets	1,553	4,743	-	-	(2,140)	4,156
Library Resources	7,673	-	-	-	(959)	6,714
Balance at 31 December 2018	140,720	12,195	-	-	(23,243)	129,672

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	7,000	-	7,000
Buildings	127,275	(66,841)	60,434
Furniture and Equipment	181,866	(132,587)	49,279
Information and Communication Technology	72,959	(70,870)	2,089
Leased Assets	7,170	(3,014)	4,156
Library Resources	38,210	(31,496)	6,714
Balance at 31 December 2018	434,480	(304,808)	129,672

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	28,379	50,000	4,927
Employee Entitlements - Salaries	21,245	-	18,691
Employee Entitlements - Leave Accrual	757	-	1,260
	<u>50,381</u>	<u>50,000</u>	<u>24,878</u>
Payables for Exchange Transactions	50,381	50,000	24,878
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>50,381</u>	<u>50,000</u>	<u>24,878</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	35,742	35,742	25,288
Increase/ (decrease) to the Provision During the Year	11,453	7,025	12,888
Use of the Provision During the Year	(1,000)	(2,767)	(2,434)
Provision at the End of the Year	<u>46,195</u>	<u>40,000</u>	<u>35,742</u>
Cyclical Maintenance - Current	16,839	20,000	14,695
Cyclical Maintenance - Term	29,356	20,000	21,047
	<u>46,195</u>	<u>40,000</u>	<u>35,742</u>

15. Painting Contract Liability

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Current Liability	7,025	7,000	7,025
Non Current Liability	12,499	12,000	17,380
	<u>19,524</u>	<u>19,000</u>	<u>24,405</u>

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2016, with regular maintenance in subsequent years. The agreement has an annual commitment of \$7,025. 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 date.

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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	1,927	1,000	1,991
Later than One Year and no Later than Five Years	1,393	1,000	3,239
	<u>3,320</u>	<u>2,000</u>	<u>5,230</u>

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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
School Upgrade	<i>completed</i>	111,073	-	(111,073)	-	-
Swimming Pool Upgrade	<i>in progress</i>			(12,000)		(12,000)
Totals		<u>111,073</u>	<u>-</u>	<u>(123,073)</u>	<u>-</u>	<u>(12,000)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(12,000)
Funds Due from the Ministry of Education	-
	<u>(12,000)</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
School Upgrade	<i>in progress</i>	-	112,289	1,216	-	111,073
Totals		<u>-</u>	<u>112,289</u>	<u>1,216</u>	<u>-</u>	<u>111,073</u>

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,345	4,400
Full-time equivalent members	0.30	0.29
<i>Leadership Team</i>		
Remuneration	103,732	99,817
Full-time equivalent members	1	1
Total key management personnel remuneration	108,077	104,217
Total full-time equivalent personnel	1.30	1.29

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	0.00	0.00
	0.00	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:

	2019 Actual	2018 Actual
Total	\$0	-
Number of People	0	-

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) \$22,950 contract for Swimming Pool Upgrade to be completed in 2020, which will be fully funded by the Ministry of Education. \$12,000 has been spent on the project to date.
- (b) \$112,289 contract for the School Upgrade has been completed in 2019.

(Capital commitments at 31 December 2018: \$0)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) Programme Maintenance Services

	2019 Actual \$	2018 Actual \$
No later than One Year	7,027	7,027
Later than One Year and No Later than Five Years	12,499	28,108
Later than Five Years	-	-
	<u>19,526</u>	<u>35,135</u>

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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	19,205	28,918	155,492
Receivables	22,959	22,000	19,305
Investments - Term Deposits	92,206	90,000	92,206
Total Financial assets measured at amortised cost	<u>134,370</u>	<u>140,918</u>	<u>267,003</u>

Financial liabilities measured at amortised cost

Payables	50,381	50,000	24,878
Finance Leases	3,321	2,000	5,232
Painting Contract Liability	19,524	19,000	24,405
Total Financial Liabilities Measured at Amortised Cost	73,226	71,000	54,515

25. Events After Balance Date

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

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school was physically closed but open for tuition, the school switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

28. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with section 87(C) of the Education Act 1989 in that the Board did not report by 2 June 2020, the date fixed by the Minister of Education by which schools were required to have sent their financial statements to the Ministry of Education. The school was not able to meet its obligations because of delays caused by the school being in lockdown because of the Covid-19 pandemic.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PERIA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Peria School (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 the 18th August 2020. 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.

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosure in note 25 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board of Trustees did not comply with section 87C(1) of the Education Act 1989, which requires the Board to provide its audited financial statements to the Ministry of Education by 2 June 2020.

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 arise from 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 Analysis of Variance and Board of Trustees Listing, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (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.



Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand



School Name:	Peria School		School Number:	1081																							
Strategic Aim:	1, Achieve:: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve their highest potential.																										
Annual Aim:	Implement and monitor the Peria School curriculum making sure that it is responsive to all student needs and those of the school community. 'Achievement' focussed on students will encompass a holistic range of skills and attributes.																										
Target:	All students who are At Risk and who also have special learning needs will have IEPs created and their goal will be to progress through their IEP check points successfully.																										
Baseline Data:	<p>Results for 2018</p> <table border="1"> <thead> <tr> <th>Curriculum area</th> <th>Year 2 (start)</th> <th>Year 2 (End)</th> <th>Year 3 (Start)</th> <th>Year 3 (End)</th> <th>Year 6 (Start)</th> <th>Year 6 (End)</th> </tr> </thead> <tbody> <tr> <td>Reading</td> <td>1 wb 8 b</td> <td>3 below</td> <td>1 wb 2 b</td> <td>1 wb 4 below</td> <td>2 below</td> <td>1 wb</td> </tr> <tr> <td>Maths</td> <td>7 b</td> <td>2 below</td> <td>2 below</td> <td>6 below</td> <td>2 below</td> <td>1 below</td> </tr> </tbody> </table>						Curriculum area	Year 2 (start)	Year 2 (End)	Year 3 (Start)	Year 3 (End)	Year 6 (Start)	Year 6 (End)	Reading	1 wb 8 b	3 below	1 wb 2 b	1 wb 4 below	2 below	1 wb	Maths	7 b	2 below	2 below	6 below	2 below	1 below
Curriculum area	Year 2 (start)	Year 2 (End)	Year 3 (Start)	Year 3 (End)	Year 6 (Start)	Year 6 (End)																					
Reading	1 wb 8 b	3 below	1 wb 2 b	1 wb 4 below	2 below	1 wb																					
Maths	7 b	2 below	2 below	6 below	2 below	1 below																					

	Writing	11 b	2 below	4 below	4 below	2 wb	1 wb

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>
IEPs were created for students who were At Risk of not meeting Curriculum Expectation as well as those students with learning needs.	<p>READING</p> <p>In Year 1:</p> <p>2 Students went from At Risk to working towards.</p> <p>1 Student went from Working Towards to Working Above Curriculum Expectation.</p> <p>1 Student went from Working Towards to Working At.</p> <p>1 Student went from Working Towards to Working Beyond Curriculum Expectation.</p> <p>2 Students left.</p> <p>WRITING</p> <p>2 Students remained in Working Towards although they had extra support through target grouping.</p> <p>1 Student went from working towards to At Curriculum Expectation.</p>	<p>Some of the students we had on IEP were high functioning students with learning needs such as Autism and ADD. These students IEP were more for social goals as academically they were achieving at the level they should be.</p> <p>Teachers' professional content knowledge and consistency ensured that most students had access to effective literacy programmes.</p> <p>We only had 6 students At Risk. These 6 students were part of the teachers target groups. These groups were closely monitored and discussed in PLC Meetings. 3 of these students left our School.</p>	<p>Continue to develop IEPs for those students that require it but it is not realistic or good use of time to do this for all of the students that are not meeting Curriculum Expectation.</p> <p>We will monitor these priority learners through our Spiral of Inquiry, Accelerated learning PLC Meetings. Teachers will choose their target students and work on various acceleration strategies to ensure these students make progress. We know the students that are left are capable of making good gains with the right support, so we will be monitoring teacher impact on student achievement.</p> <p>A focus on Literacy will ensure that teachers are supported to learn strategies and skills to support students that need acceleration to be at the right curriculum level for their age. Create a timetable for scheduling meetings - include students on SENCO register.</p> <p>Ensure that teachers are sharing data</p>

	<p>2 Students went from working towards to At Curriculum Expectation.</p> <p>In Maths 38% of students were working towards Curriculum expectation in 2018. Compared to 23% by the end of 2019. There were no students At Risk.</p>		<p>in a timely manner so we can discuss who is well below and needs to be monitored and IEP put in place.</p> <p>Ensure that teachers have the adequate support and resources to meet the needs of their students. Utilise RTLB support and RTLit support.</p> <p>Allocate time in our PLC's to discuss IEP's and how students are progressing towards their goals.</p>
Meet at least once a term to discuss learning goals - particularly in our inquiry area (writing)	<p>We met regularly with teachers to discuss their target students. At least once or twice a fortnight. We would discuss support required. How teachers were doing in relation to accelerating student progress and what was working across the team.</p> <p>As part of teachers performance appraisals the Principal would meet with teachers to discuss their target students and their progress. At Least Once a term.</p>	<p>Attendance was an issue for our Year 1-2 students.</p> <p>Sometimes our meetings would be used for other discussions or learning opportunities so we didn't have much time to go over every child.</p> <p>Teachers were new and were learning how acceleration worked as they were teaching. This meant that some strategies were implemented and others not.</p>	We will integrate this into our PLC Meetings which will be run at least once a fortnight.
Referring students as needed to outside agencies for support	There was a great working relationship with all parties involved in IEP - included whanau, RTLB, GSE, Speech language and	<p>Release for the teachers to attend these meetings was quite tricky in a small school. We have managed to schedule most meetings before or after school but at times could be rushed.</p> <p>It is difficult at times to see what students are getting out of some of the supports. E.g. RTLit as they are</p>	Build more alignment between school and the external agencies. Check on what students are learning and how when groups come into the school and take students out of class.

		removed from class and have their own programmes that may not align to school practice.	
Planning For next year: <ul style="list-style-type: none"> ● Include IBP's in the plan as behaviour impacts on learning. ● Timetable IEP conversations in to our weekly team meetings. ● Set up PLC meetings focused on priority students and target students. ● Academic plans for those above also need to be set so these students are not forgotten about ● Timetable to be created to track each child, that is monitored regularly(at least 1 per term update with all parties, including student if appropriate) 			

School Name:	Peria School	School Number:	1081
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Strategic Aim:	1, Achieve: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve to their highest potential.
Annual Aim:	Implement and monitor the Peria School curriculum making sure that it is responsive to all student needs and those of the school community. 'Achievement' focussed on students will encompass a holistic range of skills and attributes.
Target:	In Reading accelerated shifts will be made for the 4 students in year 2 that are identified as At Risk, 4 students in Year 4 that are working towards expectation and 3 students in year 5 that are working towards expectation.

Baseline Data:

School wide data in December 2018 showed 55% of all students were At or exceeding Curriculum expectation in Reading. 14% were At Risk and 31% were Working towards Curriculum Expectation.

	At Risk	Working Towards	At Expected level	Exceeding expectation
Year 1	4	2	4	1
Year 2		3	1	1
Year 3	1	4	2	
Year 4		3	4	
Year 5		1		

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>
Teachers identified these students as targets within their Inquiry and looked at ways to support these students. Including strategies such as acceleration and the building of teacher content knowledge and understanding of the Learning Progressions.	<p>Year 3 2019</p> <p>2 Students went from At Risk to working towards.</p> <p>1 Student went from Working Towards to Working Above Curriculum Expectation.</p> <p>1 Student went from Working Towards to Working At.</p> <p>Year 4 2019</p>	<p>Teachers had target students in all curriculum areas and the focus during our staff meetings was mainly on writing. Strategies and tools to support acceleration were in the writing area. However most students made progress towards where they need to be and if they didn't meet the expectation they made great progress within in terms of Reading levels.</p> <p>Teachers had so many target students in different curriculum areas it made it</p>	<p>Continue to undertake Inquiries with students in focused areas such as writing, math, reading. To have targets for each of these areas and to understand acceleration more so that teachers can transfer their knowledge of what works across Curriculum Areas.</p> <p>Continue to meet at least two times a month (PLC meetings) to discuss target students and progress and strategies to support individual students. These meetings could be focused on the</p>

	<p>3 students went from working towards to At Expectation. 1 Student left.</p> <p>Year 6 1 Students went from working towards to expected level. 1 Student stayed within working towards but has made great progress within there. 1 student left.</p>	<p>difficult to ensure that all target students had the extra support required to make accelerated gains.</p>	<p>strategies that ensure acceleration.</p>
<p>Unpack the learning progressions to ensure that teachers have a sound knowledge of Reading and Writing to be able to plan and implement sound Literacy programmes.</p>	<p>We worked with Rhona Leonard (SAF) and Nadine Sorenson to learn about acceleration and the Literacy Learning progressions. As a staff this made us more aware of the progressions students go through within the Reading Curriculum and what the students needs were at every Curriculum level. This made us more informed and able to support students and plan effective reading programmes.</p> <p>Staff used PACT for the first time to make judgements for students and find out next steps.</p>	<p>2 of our teachers were Beginning teachers and still learning. This made it difficult for them to pick up so much new learning.</p> <p>There was a lot of expectation from SAF and Nadine as to what should be completed in a term and what teachers should be implementing that it came overwhelming for staff at times.</p>	<p>Continue to learn about the Learning Progressions. To use them as our main tool to support assessment, planning and learning.</p> <p>Work with Vision Education (our PLD providers) to work more closely with the Learning progressions and how they can be used effectively to accelerate student learning.</p>

Planning For next year:

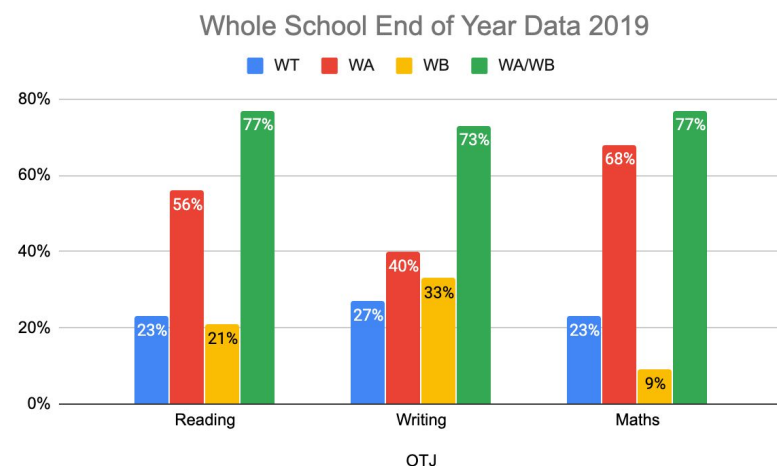
- Continue to use LPF and PACT to support Teacher planning and implementation.
- Plan for PLC Meetings focused on target students in target areas of the Curriculum.
- Continue to develop teacher content knowledge in Literacy with support from Vision Education.

School Name:	Peria School	School Number:	1081
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Strategic Aim:	1, Achieve: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve their highest potential.																																																					
Annual Aim:	To improve the teaching and learning of all Writing teachers and students, using best practice in teaching and learning																																																					
Target:	In Writing the 17 below students schoolwide will be teacher targets and will be monitored each term to ensure accelerated gains are made. Of those 17 students 11 are identified as Maori. Students to be AT or Above by the end of the year.																																																					
Baseline Data:	<p>In our 2018 Data 17 students were working towards expectation. 8/17 were Maori students. 12/17 students were male.</p> <p>Writing results End of 2018 -</p> <table> <tr> <th></th><th>At Risk</th><th>Working towards expectation</th><th>At expected level</th><th>Exceeding expectation</th></tr> <tr> <td>Year 1</td><td></td><td>5 (not included - school use only)</td><td>5</td><td>1</td></tr> <tr> <td>Year 2</td><td></td><td>2</td><td>3</td><td></td></tr> <tr> <td>Year 3</td><td></td><td>4</td><td>2</td><td>1</td></tr> <tr> <td>Year 4</td><td></td><td>3</td><td>4</td><td></td></tr> <tr> <td>Year 5</td><td></td><td>1</td><td></td><td>1</td></tr> <tr> <td>Year 6</td><td></td><td>1</td><td>3</td><td></td></tr> <tr> <td>Year 7</td><td></td><td>1</td><td>4</td><td></td></tr> <tr> <td>Year 8</td><td></td><td></td><td>1</td><td></td></tr> <tr> <td>Total</td><td></td><td>17</td><td>22</td><td>3</td></tr> </table>					At Risk	Working towards expectation	At expected level	Exceeding expectation	Year 1		5 (not included - school use only)	5	1	Year 2		2	3		Year 3		4	2	1	Year 4		3	4		Year 5		1		1	Year 6		1	3		Year 7		1	4		Year 8			1		Total		17	22	3
	At Risk	Working towards expectation	At expected level	Exceeding expectation																																																		
Year 1		5 (not included - school use only)	5	1																																																		
Year 2		2	3																																																			
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Year 4		3	4																																																			
Year 5		1		1																																																		
Year 6		1	3																																																			
Year 7		1	4																																																			
Year 8			1																																																			
Total		17	22	3																																																		

	%		41%	52%	7%	
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Writing Results 2019



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>
All staff will have a copy of and be familiar with Tataiako. We will use this document as a discussion point on how to best help Maori students feel success in their schooling as Maori. Meet with and get feedback from other schools experiencing success with their Maori	Some teachers have copies and are familiar with this document. 1 teacher started in Term 2 and is not familiar with Tataiako. We haven't looked into visiting other schools that have had success with Maori.	The document was not consistently looked over throughout the year. Teachers had limited understanding of how this document translated into classroom teaching and learning.	Unpack this document in our Professional learning Groups / Staff Meetings. To ensure all teachers have sound knowledge of Tataiako. Gather suggestions on how to support and ensure success for Maori with our Students through our Kahui Ako and

students. Look at specific research to help with this.			collaboration with other Principals.
Teachers undertake Teaching as an Inquiry project focusing on target groups in Maths, Reading and Writing and continue this throughout the year.	<p>Teachers chose their target students and used the document to inform their planning, teaching practice and next steps.</p> <p>Teachers were supported through the inquiry process and undertook inquiries in relation to target students in reading writing and Maths.</p>	<p>Too many inquiries running at the same time meant that teachers weren't able to focus on writing teaching and learning.</p> <p>Teachers did not understand the process as well as I thought they did in prior years, so as we went through the inquiry cycle in appraisal I found out that they were unsure on the process and had to support them through.</p> <p>Teachers shared their results each term in regards to reading, writing and maths achievement data and progress. We discussed why some were moving and some were not. Teacher capability in teaching writing was limited and therefore impacted on achievement results.</p>	<p>Ensure that teachers have a clear understanding of teaching as inquiry.</p> <p>Ensure teachers have professional development around teaching and inquiry and that this process is monitored more clearly.</p> <p>Make Teaching as an Inquiry part of our fortnightly PLG meetings and ensure that they are well supported in achieving their goals in their Inquiries.</p>
BOT to employ two teacher aides to support teaching and learning.	Two of the teachers had teacher aides at varying times throughout the year. They helped to support the programme in those times.	<p>1 Teacher aide was busy throughout the year on external jobs such as organising cross country and Pet Day.</p> <p>The Teacher Aide in the junior classroom spent a lot of time on Early words with individual students.</p> <p>However the results from this programme weren't great and the students that picked up the words were the students that would pick them up anyways. We should have stopped this last year but didn't and wasted a lot of teacher aide time on things that didn't make any difference in terms of student</p>	<p>More professional development is needed for teacher aides, especially those teacher aides that are supporting IEP and ORS funded students.</p> <p>Evaluation of teacher aide led programmes such as Early words is required to ensure there is an impact on student achievement or the IEP goals.</p> <p>This year we have stopped early words and the teacher is working on word knowledge within the classroom. The junior teacher is sharing more of the senior teachers roles to ensure that the</p>

		<p>outcomes.</p> <p>A lot of teacher aide time is used to organise other external jobs and not focused on the needs of students. Balance is required to ensure the core business of teacher aides is supporting teaching and learning.</p>	<p>senior teacher has more time for core business and to focus on students that need assistance.</p>
<p>Create PLC meeting once a week (on a different night than normal staff meeting) with staff (using model set up with work from SAF) to monitor target students' progress in Maths with teachers providing samples of students work and progress, with a written summary at the end of each term done by teachers. Using same model, discuss target groups in Reading & Writing every third staff meeting</p>	<p>PLCs were implemented and running well last year. We had support from Rhona Leonard to undertake PLC's and then ran them as a Staff independently.</p>	<p>As a staff we made this our priority. We set aside time to do these at the beginning of each term and had a clear plan of what the focus will be for each session.</p>	<p>We will work with Rhona this year on PLC's and how to keep them working for us, what to focus on and how to run them effectively.</p>
<p>Effectively use a range of resources and tools (research based) to support the teaching and learning of Writing - NZC, learning in the fast lane, Effective practice in Literacy, Literacy Learning Progressions</p>	<p>Range of resources and tools used.</p> <p>Some teachers have a better understanding of these documents than others.</p> <p>Limited professional learning was given to teachers in the use of these resources and tools.</p>	<p>Some teachers understood these documents well and others didn't.</p> <p>Teachers could have been better supported in their professional learning around these documents which we thought would come from Relationship Based Learning PD but it took way longer to implement than we thought and therefore teachers weren't well supported in this area.</p>	<p>Continue to improve and enhance teacher practice by utilising the resources and tools given.</p> <p>Unpack these documents in staff meetings and professional learning groups so all teachers have a consistent and thorough understanding of these key tools and resources.</p> <p>Get experts in to support learning in Writing and to share knowledge and practical ways of improving writing results for all students.</p> <p>Ensure that Relationship Based Learning supports the improvement of teaching</p>

			practices in all curriculum areas with practical ideas for teachers to implement immediately.
Plan Writing learning experiences that enable students to build on their existing proficiencies, interests, and experiences “understanding in progress”	<p>Teachers used a variety of learning experiences to engage students in the writing process.</p> <p>Teachers attended a Sheena Cameron workshop around ‘The Writing Book’ and implemented strategies from this course into their classroom.</p>	<p>Students were more engaged in the writing process and teachers created a variety of learning experiences for students.</p> <p>More professional learning and opportunities to observe quality writing lessons would have helped teachers to get more ideas and strategies for supporting their learners.</p>	<p>Continue to work with TeAhua from Cognition around Relationship Based Learning and best practice in learning to engage students in the writing process and across the Curriculum.</p> <p>Work as part of the Kahui Ako with across school and within school teachers to work on Quality Teaching to improve outcomes in writing.</p> <p>1 of our teachers to be the within school teacher and learn her role and be supported by the across school teachers.</p>
Trial the Ministry of Education Progress and Consistency Tool (PaCT)	Ari attended one session on PACT and we had Staff Meetings x 3 with Nadine Sorenson to support our understanding and use of the PACT tool.	We used PACT to input our Writing data. All teachers were impressed with what this tool can provide to support student learning. We will continue to use PACT to help us make informed judgement on our students and their next steps.	<p>Continue to use the PACT tool for all Curriculum Areas.</p> <p>Build our knowledge of the LPF and the signposts so teachers can plan effectively for their students needs.</p>

Planning For next year:

- Ensure a timetable is created to ensure that PLC meetings are undertaken and sufficient time allowed to discuss all curriculum areas.
- Ensure that all of our professional learning and Staff Meetings are focused around Quality Teaching and Writing.
- Continue to undertake professional learning of the PaCT tool and Literacy Tools and Resources such as Literacy Learning Progressions.

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Strategic Aim:	1, Achieve: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve their highest potential.
Annual Aim:	Help staff to build effective relationships and teaching skills with a specific emphasis on accelerating outcomes for minority students.
Target:	Enhance teacher pedagogy and practice through the inquiry into relationship based learning to support target and priority students to be AT or Above for their age in literacy (Reading and Writing)
Baseline Data:	<p>School wide data in December 2018 showed 55% of all students were At or exceeding Curriculum expectation in Reading, 62% in Maths and 58% in Writing. Analysis of the data identified that the disproportionate representation between ethnicity and gender had lessened and had evened itself out in 2018 in comparison to 2017. When we look at the learners working towards curriculum expectation we have noticed some changes in relation to maori/pacifica representation in the At Risk to Working Towards Expectations. e.g. of the 19 students Working Towards/At Risk Curriculum Expectations in reading 8/19 of these are Maori/pacifica and of those 19 students in reading 10/19 were boys. This is an improvement in the way these areas were represented in the past.</p> <p>In our 2018 Curriculum expectation writing data 58% of our learners are at or exceeding expectation, of the 17 students in the At Risk or Working Towards Expectation, 10/17 were Maori / pasifika and 12/17 were boys.</p> <p>In Maths we saw 60% of our students AT or Exceeding the Curriculum standard.</p>

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>
Engaged in Relationship Based Learning support through Cognition	There was no progress made in RBL in 2019.	Relationship Based Learning was not working for our school. We found the facilitator at the time very hard to work with. We decided to stop RBL and focus on other key areas.	To stop RBL and continue with other areas.
Planning For next year: <ul style="list-style-type: none"> ● Focus on Writing as our main area for Professional Development. 			



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10 April 2020

This is to confirm that Peria School was funded of \$694.99 from Kiwi Sports in 2019 and this was used to pay for a Sports facilitator to facilitate all of our sporting activities and Physical Education Professional Development for teachers throughout the year.

**Ariana Williams
Principal
Peria School**