

PERIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1081
Principal:	Ariana Williams
School Address:	1430 Oruru Road, RD2 Kaitaia 0482
School Postal Address:	1430 Oruru Road
School Phone:	09 4085734
School Email:	office@peria.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Rebekah Dangen	Chair Person	Selected April 2017	May 2021
Ariana Williams	Principal ex Officio	Appointed 2018	May 2021
Ray Olsen	Treasurer	Co-opted June 2016	May 2021
Dominque Unger	Teacher Rep	Appointed 2020	May 2021
Rebecca Maria	Parent Rep	Re-elected June 2016	May 2021
Emma Price	Parent Rep	Selected 2018	May 2021
Kylie Christiansen	Parent Rep	Selected 2020	May 2021

Accountant / Service Provider:	PKF Francis Aickin
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PERIA SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 9	Statement of Accounting Policies
10 - 18	Notes to the Financial Statements
	Other Information
	Independent Auditor's Report
	Analysis of Variance
	Kiwisport

Peria 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.

Rebekah Dangen

Full Name of Board Chairperson



Signature of Board Chairperson

Date: 15/06/2021

Ariana Dawn Williams

Full Name of Principal



Signature of Principal

Date: 15/06/2021

BDO Northland
Assurance

Peria School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	557,325	134,779	528,958
Locally Raised Funds	3	51,858	21,840	36,165
Interest income		1,660	1,000	4,921
Gain on Sale of Property, Plant and Equipment		-	-	435
		<u>610,843</u>	<u>157,619</u>	<u>570,479</u>
Expenses				
Locally Raised Funds	3	1,648	1,270	1,397
Learning Resources	4	313,529	89,604	377,431
Administration	5	40,471	45,695	44,663
Finance		49	-	467
Property	6	153,121	61,691	156,870
Depreciation	7	19,830	-	22,459
Transport		2,853	2,500	2,404
		<u>531,501</u>	<u>200,760</u>	<u>605,691</u>
Net Surplus / (Deficit) for the year		79,342	(43,141)	(35,212)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>79,342</u></u>	<u><u>(43,141)</u></u>	<u><u>(35,212)</u></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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>149,995</u>	<u>149,995</u>	<u>185,207</u>
Total comprehensive revenue and expense for the year		79,342	(43,141)	(35,212)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,704	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	23	<u>231,041</u>	<u>106,854</u>	<u>149,995</u>
Retained Earnings		231,041	106,854	149,995
Equity at 31 December		<u>231,041</u>	<u>106,854</u>	<u>149,995</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Peria 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	114,135	74,754	19,205
Accounts Receivable	9	14,400	10,000	22,959
GST Receivable		2,116	3,000	8,144
Prepayments		3,216	2,000	2,972
Inventories	10	88	100	557
Investments	11	66,103	50,000	92,206
Funds held for Capital Works Projects				12,000
		<u>200,058</u>	<u>139,854</u>	<u>158,043</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	15,501	26,000	50,381
Provision for Cyclical Maintenance	14	35,241	45,000	16,839
Painting Contract Liability - Current Portion	15	7,025	9,000	7,025
Finance Lease Liability - Current Portion	16	1,393	6,000	1,927
		<u>59,160</u>	<u>86,000</u>	<u>76,172</u>
Working Capital Surplus/(Deficit)		140,898	53,854	81,871
Non-current Assets				
Property, Plant and Equipment	12	118,835	110,000	111,373
		<u>118,835</u>	<u>110,000</u>	<u>111,373</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	21,074	45,000	29,356
Painting Contract Liability	15	7,618	10,000	12,499
Finance Lease Liability	16	-	2,000	1,393
		<u>28,692</u>	<u>57,000</u>	<u>43,248</u>
Net Assets		<u>231,041</u>	<u>106,854</u>	<u>149,995</u>
Equity	23	<u>231,041</u>	<u>106,854</u>	<u>149,995</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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		219,257	284,774	140,502
Locally Raised Funds		51,858	21,840	36,165
Goods and Services Tax (net)		3,778	(3,000)	(21,137)
Payments to Employees		(92,283)	(144,355)	(93,207)
Payments to Suppliers		(93,566)	(63,423)	(65,640)
Cyclical Maintenance Payments in the year		-	82,000	(3,833)
Interest Paid		(49)	-	(467)
Interest Received		3,141	1,000	4,920
Net cash from/(to) Operating Activities		92,136	178,836	(2,697)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	3,692
Purchase of Property Plant & Equipment (and Intangibles)		(18,205)	(110,000)	(8,665)
Purchase of Investments		26,103	(50,000)	-
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		7,898	(160,000)	(4,973)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,704	-	-
Finance Lease Payments		(1,927)	8,000	(663)
Painting contract payments		(4,881)	19,000	(4,881)
Funds Held for Capital Works Projects		-	-	(123,073)
Net cash from/(to) Financing Activities		(5,104)	27,000	(128,617)
Net increase/(decrease) in cash and cash equivalents		94,930	45,836	(136,287)
Cash and cash equivalents at the beginning of the year	8	19,205	28,918	155,492
Cash and cash equivalents at the end of the year	8	114,135	74,754	19,205

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.

Peria School

Notes to the Financial Statements

For the year ended 31 December 2020

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 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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

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) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) 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.

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

k) 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 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.

l) 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.

m) 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.

n) 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).

o) 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.

p) 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.

q) Budget Figures

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

r) 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	166,463	134,779	131,038
Teachers' Salaries Grants	255,202	-	309,985
Use of Land and Buildings Grants	82,866	-	78,471
Other MoE Grants	52,794	-	9,464
	<u>557,325</u>	<u>134,779</u>	<u>528,958</u>

The school has opted in to the donations scheme for this year. Total amount received was \$5,850.

Other MOE Grants total includes additional COVID-19 funding totalling \$20,526 for the year ended 31 December 2020.

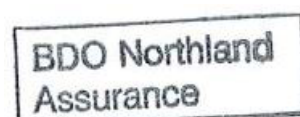
3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	4,400	-	26,352
Other Revenue/Grants	36,242	-	-
Activities	30	1,150	149
Trading	1,196	550	644
Fundraising	-	10,000	-
School House Rental	9,990	10,140	9,020
	<u>51,858</u>	<u>21,840</u>	<u>36,165</u>
Expenses			
Activities	313	1,270	271
Trading	1,335	-	1,126
	<u>1,648</u>	<u>1,270</u>	<u>1,397</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>50,210</u>	<u>20,570</u>	<u>34,768</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	7,675	12,500	13,893
Information and Communication Technology	1,363	3,238	7,608
Library Resources	710	200	974
Employee Benefits - Salaries	299,507	68,166	351,644
Staff Development	4,274	5,500	3,312
	<u>313,529</u>	<u>89,604</u>	<u>377,431</u>



5. Administration

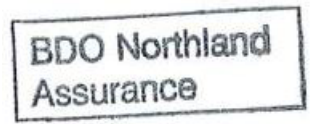
	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,160	4,250	4,125
Accounting Fee.	2,400	3,600	3,600
Board of Trustees Fees	4,070	4,730	4,345
Board of Trustees Expenses	2,019	5,500	3,298
Communication	1,149	1,300	1,151
Other	5,612	4,615	6,382
Employee Benefits - Salaries	18,446	18,000	18,549
Insurance	3,615	3,700	3,213
	<u>40,471</u>	<u>45,695</u>	<u>44,663</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,754	2,200	2,824
Cyclical Maintenance Provision	5,239	8,000	14,286
Grounds	17,078	1,600	10,055
Heat, Light and Water	4,339	6,200	7,163
Repairs and Maintenance	3,670	8,020	10,961
Use of Land and Buildings	82,866	-	78,471
Employee Benefits - Salaries	37,175	35,671	33,110
	<u>153,121</u>	<u>61,691</u>	<u>156,870</u>

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	4,740	-	3,697
Furniture and Equipment	11,109	-	12,773
Information and Communication Technology	1,855	-	2,386
Leased Assets	1,392	-	2,764
Library Resources	734	-	839
	<u>19,830</u>	<u>-</u>	<u>22,459</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	114,135	74,754	19,205
Cash and cash equivalents for Statement of Cash Flows	114,135	74,754	19,205

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Interest Receivable	233	-	1,714
Teacher Salaries Grant Receivable	14,167	10,000	21,245
	14,400	10,000	22,959
Receivables from Exchange Transactions	233	-	1,714
Receivables from Non-Exchange Transactions	14,167	10,000	21,245
	14,400	10,000	22,959

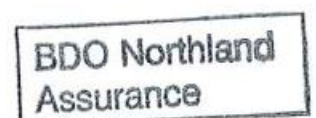
10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	88	100	557
	88	100	557

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	66,103	50,000	92,206
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	66,103	50,000	92,206



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	7,000	-	-	-	-	7,000
Buildings	56,737	19,000	-	-	(4,740)	70,997
Furniture and Equipment	37,032	7,242	-	-	(11,109)	33,165
Information and Communication Technology	3,337	1,050	-	-	(1,855)	2,532
Leased Assets	1,392	-	-	-	(1,392)	-
Library Resources	5,875	-	-	-	(734)	5,141
		-	-	-	-	
Balance at 31 December 2020	111,373	27,292	-	-	(19,830)	118,835

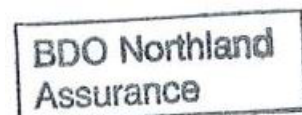
	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	7,000	-	7,000
Buildings	146,276	(75,279)	70,997
Building Improvements	-	-	-
Furniture and Equipment	185,456	(152,291)	33,165
Information and Communication Technology	78,891	(76,359)	2,532
Leased Assets	5,922	(5,922)	-
Library Resources	38,210	(33,069)	5,141
Balance at 31 December 2020	461,755	(342,920)	118,835

The net carrying value of equipment held under a finance lease is \$0, (2019: \$1,392).

	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 Technology	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 Technology	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

The net carrying value of equipment held under a finance lease is \$1,392, (2018: \$3,239).



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	578	6,000	28,379
Employee Entitlements - Salaries	14,167	20,000	21,245
Employee Entitlements - Leave Accrual	756	-	757
	<u>15,501</u>	<u>26,000</u>	<u>50,381</u>
Payables for Exchange Transactions	15,501	26,000	50,381
	<u>15,501</u>	<u>26,000</u>	<u>50,381</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	46,195	46,195	35,742
Increase/ (decrease) to the Provision During the Year	5,239	8,000	11,453
Adjustment to Provision	4,881		
Use of the Provision During the Year	-	35,805	(1,000)
Provision at the End of the Year	<u>56,315</u>	<u>90,000</u>	<u>46,195</u>
Cyclical Maintenance - Current	35,241	45,000	16,839
Cyclical Maintenance - Term	21,074	45,000	29,356
	<u>56,315</u>	<u>90,000</u>	<u>46,195</u>

15. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	7,025	9,000	7,025
Non Current Liability	7,618	10,000	12,499
	<u>14,643</u>	<u>19,000</u>	<u>19,524</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 sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	1,393	6,000	1,927
Later than One Year and no Later than Five Years	-	2,000	1,393
	1,393	8,000	3,320

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:

		BOT Contributions/ (Write-off to R&M)					Closing Balances
	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	\$	\$	
Swimming Pool Upgrade	<i>completed</i>	(12,000)	6,020	(13,020)	19,000	-	
Totals		(12,000)	6,020	(13,020)	19,000	-	

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

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

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,070	4,345
Full-time equivalent members	0.26	0.30
<i>Leadership Team</i>		
Remuneration	107,714	103,732
Full-time equivalent members	1	1
Total key management personnel remuneration	111,784	108,077
Total full-time equivalent personnel	1.26	1.30

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	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	2020 FTE Number	2019 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:

	2020 Actual	2019 Actual
Total	\$0	\$0
Number of People	0	0

21. Contingencies

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

22. Commitments

(a) Capital Commitments

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

(a) \$22,950 contract for Swimming Pool Upgrade has been completed in 2020.

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.

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) Programme Maintenance Services

	2020 Actual \$	2019 Actual \$
No later than One Year	7,025	7,027
Later than One Year and No Later than Five Years	7,618	12,499
Later than Five Years	-	-
	<u>14,643</u>	<u>19,526</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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	114,135	74,754	19,205
Receivables	14,400	10,000	22,959
Investments - Term Deposits	66,103	50,000	92,206
Total Financial assets measured at amortised cost	<u>194,638</u>	<u>134,754</u>	<u>134,370</u>

Financial liabilities measured at amortised cost

Payables	15,501	26,000	50,381
Finance Leases	1,393	8,000	3,320
Painting Contract Liability	14,643	19,000	19,524
Total Financial Liabilities Measured at Amortised Cost	<u>31,537</u>	<u>53,000</u>	<u>73,225</u>

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PERIA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 15 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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



Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions

are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

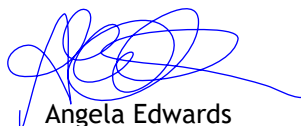
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



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

Analysis of Variance Reporting



School Name:	Peria School	School Number:	1081
Strategic Aim:	Ako – To Design a responsive Peria School Curriculum that engages, challenges and inspires all akonga		
Annual Aim:	To raise the rate of progress for all students deemed at risk of not achieving at their expected curriculum level in writing.		
Target:	To raise the rate of progress for all students deemed at risk of not achieving at their expected curriculum level in writing. This includes 4 students in Year 2, 1 student in Year 4 and 2 students in year 5.		
Baseline Data:	27% of students were working towards expected Curriculum expectation in Writing at the end of 2019. 23% of students were working towards expected Curriculum expectation in Reading at the end of 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>
<p>Each classroom teacher identified particular students who were the target students at the beginning of the year.</p> <p>Each teacher was supported through PLD (Vision Education). They used the spiral of Inquiry to undertake an investigation into what was happening for each of their target students, what strategies would support the acceleration of learning for these students and what the teacher could do to accelerate student learning.</p> <p>Each term the target student's progress was reported on, shared and celebrated. Teachers worked collaboratively in PLC (professional learning groups) to discuss strategies for those target students who needed extra support.</p>	<p>Data Analysis – Writing results 2020</p> <p>At the end of 2020 28% of students (11 students) were working towards expected curriculum level in Writing.</p> <p>Those students who were noted as being At Risk of achieving curriculum expectation had moved to working towards curriculum expectation in writing.</p> <p>Commentary</p> <p>Although these students were not working at Curriculum Expectation there was substantial progress made by all 7 students.</p> <p>It was also recognised that many of these students had significant learning or behavioural needs and were on IEP or IPB with external agency support in place.</p>	<p>The PLD provided was targeted and focused on the growing understanding of teaching as Inquiry and the model. This meant that teachers were learning this way of being targeted as they were learning how to support the writing needs of their target students.</p> <p>The teachers went through practice analysis to support the improved practice of writing in their classrooms. This was beneficial to all teachers.</p> <p>The teachers worked in PLG's as part of their Teaching as Inquiry and were support to come up with evidenced based programmes and goals for themselves and their students.</p> <p>The data was monitored regularly by teachers and the Principal to ensure traction and discuss next steps for teaching and learning. This was shared in staff meetings and with the board.</p>	<p>We have 2/3 new teaching staff this year. The idea is to work off what The Principal and other teachers knowledge from working with the PLD provider and continue Writing as the focus, Teaching as in Inquiry and PLG's for sharing teaching and learning strategies.</p> <p>We are also going to work with Rhona Leonard (SAF) on a programme to develop a robust and professional way of analysing practice, sharing learning and teacher collaboration. This will be focused in the first instance on teachers writing programmes.</p>

Planning for next year:

We aim to ensure that all students that are working towards curriculum expectation are monitored and supported effectively through our teaching as inquiry, PLG's and practice analysis. Teaching as Inquiry goals will be based on target students / priority students needs.

School Name:	Peria School	School Number:	1081
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Strategic Aim:	Ako – To Design a responsive Peria School Curriculum that engages, challenges and inspires all akonga
Annual Aim:	To raise the rate of progress for all students deemed at risk of not achieving at their expected curriculum level in writing.
Target:	<ol style="list-style-type: none">1. All students that are working below the Expected Curriculum level for their year level will be target and / or priority learner with interventions in place to support their acceleration (1 year) in that targeted Curriculum Area.2. Enhance teacher pedagogy and practice through the inquiry into effective teacher practice and the latest evidence informed research to support target and / or priority learners to be Working At or Beyond the curriculum expectation for their year level in writing.
Baseline Data:	<p>27% of students were working towards expected Curriculum expectation in Writing in 2019.</p> <p>23% of students were working towards expected Curriculum expectation in Reading in 2019</p> <p>23% of students were working towards expected Curriculum expectation in Math in 2019</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>
<p>At staff meetings we identified those students who were targets / priority students and discussed their individual needs.</p> <p>Teachers identified these students as their target students within their classrooms and we worked collaboratively during PLG sessions to inquire into their needs, teacher supports required and strategies we could implement to support these students.</p> <p>As a staff we worked on IEP and IBP to support students who were requiring targeted support and external agency supports such as RTLB, RTLiT, SLT, MoE.</p>	<p>1 student was identified at risk in writing, that student moved from at risk to working towards by the end of the year. 2 students in Reading were at Risk, 1 student moved from At risk to working towards, the other remained at risk but has special education support and an IEP. There were 2 students at risk in Math by the end of the 2020. These students are high needs and have IEP and support in place.</p> <p>11 students were working towards in Reading at the end of 2020, 13 students were working towards in writing and 8 students were</p>	<p>The transitional nature of our school meant that many students left during this time and many students came into school over the year. This made the data inconsistent as were not comparing apples with apples and although the amount of students working towards was more in Reading and Writing, this trend was due to more students being included in the end of year data. We started the year with 41 students and ended the year with 53 students.</p> <p>The PLD provided by Vision Education was helpful in supporting the development of</p>	<p>The school is continuing with this strategic approach to supporting literacy in school, with a focus on acceleration and supporting target students through a teacher inquiry. Rhona Leonard (SAF) will be supporting our PLC's and also has a programme to support our school with practise analysis and collaborative planning for literacy programmes. We no longer have PLD provision from Vision Education but the staff that went through this PLD will support teachers who did not during PLC meetings.</p>

<p>As a staff we met regularly to share data, info, strategies and challenges regarding target students and next steps.</p> <p>PLD through Vision Education regarding literacy was implemented to support teacher literacy pedagogy</p>	<p>working towards in Math at the end of 2020.</p> <p>Commentary</p> <p>Teacher's pedagogical content knowledge grew as we looked at acceleration for these students who were working towards the expected curriculum level. The PLD also supported this.</p>	<p>teacher capability and content knowledge in literacy.</p> <p>Regular PLC's based on target students and data helped teachers to feel supported in their objective to accelerate student learning for these students. It was seen as more of a collaborative effort.</p>	
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Planning for next year:

Teaching as inquiry and practise analysis / collaborative planning will be implemented to support teachers to be able to cater to the diverse needs of our target students.

School Name:	Peria School	School Number:	1081
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Strategic Aim:	Ako – To Design a responsive Peria School Curriculum that engages, challenges and inspires all akonga
Annual Aim:	To raise the rate of progress for all students deemed at risk of not achieving at their expected curriculum level in writing.

Target:	To ensure that equity and excellence continues with those students who are working Beyond expectation for their curriculum level in writing.
Baseline Data:	This includes 5 students in Year 2, 1 student in year 4, 2 students in year 6, 3 students in year 7, 3 students in year 8 at the end of 2019 who were working Beyond Curriculum expectation.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
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<p>PID provision was provided by Vision Education in Literacy.</p> <p>Teachers were engaged in Teaching as Inquiry based on their target students they set goals and worked to achieve accelerated progress with these students. We also set goals with students who were working beyond expectation in the same way and monitored their progress.</p> <p>Teachers met regularly as part of our PLC's to discuss student progress, including extension for those students working beyond expectation. Strategies were shared on ways to support Gifted and Talented students.</p> <p>Leadership opportunities were given to those students who were working beyond to encourage growth across the curriculum and in an authentic context.</p> <p>Universal design for learning strategies were implemented in the Senior classroom to encourage the extension of those students working beyond.</p>	<p>6 students working beyond in Reading, 2 working beyond in Writing and 2 working beyond in Maths</p> <p>3 of 11 Students working beyond continue to be working beyond in Reading and Writing and Math. The trajectory of progress for these students continued due to the support they were provided and a focus on them as priority students (gifted and talented)</p> <p>2 year 5 students are now working beyond in Reading, writing and Math.</p> <p>Some of the students (n=5) who were working beyond in 2019 are now working at, as the expectation increases coming into year 5 these students achievement stabilised, especially in Reading where the emphasis is comprehension rather than just being able to read.</p> <p>PLC meetings were more focused on students working beyond, not just what we were doing with students at risk or working</p>	<p>The 3 year 8 students who were working beyond left Peria School for High School so there is no data for them.</p> <p>Quality professional development supported teacher pedagogical content knowledge.</p> <p>It is noted that by age 8 students are more ready for learning and it was noted that many of our students working beyond (n=5 students) were in Year 3-4.</p> <p>Teachers are still learning how to effectively support students who are working beyond expectation and to understand their next steps.</p>	<p>We are implementing a programme with Rhona Leonard 'Lesson Study' where teachers collaboratively plan lessons and undertake teaching with a focus on noting target /priority students engagement and knowledge development in those lessons. We have chosen this as a means of supporting target and priority students as we can support each other in school and build teacher capability and pedagogy at the same time. This will also be beneficial because of the inability to get highly effective and reliable PLD in are isolated area. The idea is to build up our own teacher's ability to be leaders of learning.</p> <p>We will review those students who were working beyond at the end of 2020 and monitor them in the following year. Using Teacher inquiry and 'lesson study' to ensure that we are extending these students and ensuring continued progress and acceleration.</p> <p>Continue to work towards understanding the NZC, learning</p>
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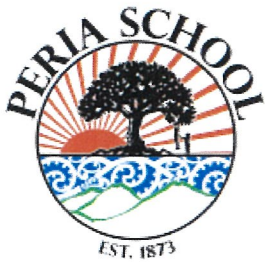
	<p>towards. Strategies were shared and teacher pedagogical content knowledge grew due to this being a focus.</p> <p>The use of Universal design for learning and differentiated learning strategies helped teachers to be able to support these learners more and ensure rates of progress continued.</p>		<p>progressions and next steps for students who have shown that they are working beyond curriculum expectation.</p>
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Planning for next year:

Lesson Study programme to support those students working beyond curriculum expectation and their teachers.

Teaching as Inquiry will continue across the school.

PLC meetings will focus on target / priority students and teachers Inquiry goals.



1430 Oruru Road, RD2, KAITAIA 0482

(09) 408 5834

Office@peria.school.nz

Facebook: Peria School

www.peria.school.nz

11 May 2021

This is to confirm that Peria School was funded of \$621.78 from Kiwi Sports in 2020 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