

TITAHI BAY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	3045
Principal:	Kerry Delaney
School Address:	Kura Street, Titahi Bay
School Postal Address:	P O Box 50441, Porirua, 5240
School Phone:	04 236 8399
School Email:	office@titahibay.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Sarah Campbell	Chairperson	Elected	Jun 2022
Kerry Delaney	Principal	ex Officio	
Gaby Wesley- Smith	Parent Rep	Elected	Jun 2022
Anna McGavin	Parent Rep	Co-opted	Jun 2022
Duncan Emo	Parent Rep	Co-opted	Dec 2020
Vanepale Sopoaga	Parent Rep	Elected	Dec 2020
Abby Keplar	Parent Rep	Elected	Jun 2022
Ria Tomoana	Parent Rep	Elected	Dec 2020
Sharon Thompson	Staff Rep	Elected	Jun 2022
Jodene Gooch	Other	Appointed	Jun 2022

Accountant / Service Provider: Education Services Ltd

TITAHI BAY SCHOOL

Annual Report - For the year ended 31 December 2020

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Titahi Bay 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.

Sarah Campbell

Full Name of Board Chairperson

Sarah Campbell

Signature of Board Chairperson

21/5/21

Date:

Kerry Delaney

Full Name of Principal

K Delaney

Signature of Principal

21.5.2021

Date:

Titahi Bay School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	3,201,554	2,944,420	3,065,855
Locally Raised Funds	3	75,028	43,000	112,423
Interest income		9,980	15,000	17,127
		<u>3,286,562</u>	<u>3,002,420</u>	<u>3,195,405</u>
Expenses				
Locally Raised Funds	3	21,192	1,500	25,938
Learning Resources	4	2,253,744	2,197,372	2,305,334
Administration	5	136,252	126,850	143,447
Finance		1,118	700	2,067
Property	6	591,808	581,235	559,649
Depreciation	7	154,502	115,000	151,280
Loss on Disposal of Property, Plant and Equipment		2,388	-	3,503
		<u>3,161,004</u>	<u>3,022,657</u>	<u>3,191,218</u>
Net Surplus / (Deficit) for the year		125,558	(20,237)	4,187
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>125,558</u>	<u>(20,237)</u>	<u>4,187</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.

Titahi Bay School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,445,779</u>	<u>1,445,266</u>	<u>1,441,592</u>
Total comprehensive revenue and expense for the year		125,558	(20,237)	4,187
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,686	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>1,580,023</u>	<u>1,425,029</u>	<u>1,445,779</u>
Retained Earnings		1,580,023	1,425,029	1,445,779
Equity at 31 December		<u>1,580,023</u>	<u>1,425,029</u>	<u>1,445,779</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.

Titahi Bay 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	512,673	405,859	344,476
Accounts Receivable	9	167,370	158,185	139,762
GST Receivable		56,093	11,386	-
Prepayments		20,917	1,726	12,786
Inventories	10	709	666	843
Investments	11	315,680	297,760	307,862
		<u>1,073,442</u>	<u>875,582</u>	<u>805,729</u>
Current Liabilities				
GST Payable		-	-	1,913
Accounts Payable	13	174,271	183,534	187,406
Revenue Received in Advance	14	500	-	3,000
Provision for Cyclical Maintenance	15	9,000	26,000	9,000
Finance Lease Liability - Current Portion	16	7,277	15,628	14,768
Funds held for Capital Works Projects	17	195,881	-	65,125
		<u>386,929</u>	<u>225,162</u>	<u>281,212</u>
Working Capital Surplus/(Deficit)		686,513	650,420	524,517
Non-current Assets				
Property, Plant and Equipment	12	911,555	787,722	932,266
		<u>911,555</u>	<u>787,722</u>	<u>932,266</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	10,000	-	8,000
Finance Lease Liability	16	8,045	13,113	3,004
		<u>18,045</u>	<u>13,113</u>	<u>11,004</u>
Net Assets		<u>1,580,023</u>	<u>1,425,029</u>	<u>1,445,779</u>
Equity		<u>1,580,023</u>	<u>1,425,029</u>	<u>1,445,779</u>

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

Titahi Bay School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		834,034	797,763	776,534
Locally Raised Funds		72,403	41,500	115,423
Goods and Services Tax (net)		(58,006)	-	13,299
Funds Administered on Behalf of Third Parties		-	-	(17,736)
Payments to Employees		(328,522)	(392,250)	(421,353)
Payments to Suppliers		(332,110)	(433,010)	(341,704)
Cyclical Maintenance Payments in the year		(13,574)	-	(72,898)
Interest Paid		(1,118)	(700)	(2,067)
Interest Received		10,861	15,000	17,699
Net cash from/(to) Operating Activities		183,968	28,303	67,197
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(116,470)	(115,000)	(294,639)
Purchase of Investments		(7,818)	-	(10,102)
Net cash from/(to) Investing Activities		(124,288)	(115,000)	(304,741)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,686	-	-
Finance Lease Payments		(3,006)	(16,066)	(2,446)
Funds Held for Capital Works Projects		102,837	-	75,844
Net cash from/(to) Financing Activities		108,517	(16,066)	73,398
Net increase/(decrease) in cash and cash equivalents		168,197	(102,763)	(164,146)
Cash and cash equivalents at the beginning of the year	8	344,476	508,622	508,622
Cash and cash equivalents at the end of the year	8	512,673	405,859	344,476

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.

Titahi Bay School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Titahi Bay School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5 - 10 years
Information and Communication	5 - 10 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	739,223	709,773	637,834
Teachers' Salaries Grants	1,942,301	1,763,672	1,871,211
Use of Land and Buildings Grants	418,399	392,985	405,459
Resource Teachers Learning and Behaviour Grants	4,688	-	5,640
Other MoE Grants	96,943	77,990	133,194
Other Government Grants	-	-	12,517
	3,201,554	2,944,420	3,065,855

The school has opted in to the donations scheme for this year. Total amount received was \$63,900.

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	9,095	16,000	25,929
Bequests & Grants	33,557	25,000	30,140
Activities	15,749	-	20,533
Trading	1,862	1,500	1,557
Fundraising	14,765	500	34,264
	75,028	43,000	112,423
Expenses			
Activities	11,249	-	18,283
Trading	1,577	1,500	1,600
Fundraising (Costs of Raising Funds)	8,366	-	6,055
	21,192	1,500	25,938
Surplus for the year Locally raised funds	53,836	41,500	86,485

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	105,713	134,500	98,793
Library Resources	26,732	20,200	21,736
Employee Benefits - Salaries	2,098,184	2,004,172	2,158,444
Staff Development	23,115	38,500	26,361
	2,253,744	2,197,372	2,305,334

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,565	7,500	6,374
Board of Trustees Fees	4,470	5,000	3,880
Board of Trustees Expenses	7,846	5,500	7,827
Communication	11,561	6,900	7,961
Consumables	3,216	5,250	3,185
Operating Lease	-	-	99
Other	10,150	13,250	10,609
Employee Benefits - Salaries	71,681	64,250	82,304
Insurance	5,643	2,200	6,208
Service Providers, Contractors and Consultancy	15,120	17,000	15,000
	<u>136,252</u>	<u>126,850</u>	<u>143,447</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,785	11,000	10,851
Cyclical Maintenance Expense	15,573	15,000	(16,102)
Grounds	4,542	12,000	4,878
Heat, Light and Water	25,903	25,000	26,685
Rates	4,709	5,500	6,636
Repairs and Maintenance	30,055	41,000	44,908
Use of Land and Buildings	418,399	392,985	405,459
Security	2,970	2,250	2,501
Employee Benefits - Salaries	77,528	73,000	71,661
Contracts	1,344	3,500	2,172
	<u>591,808</u>	<u>581,235</u>	<u>559,649</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	36,196	26,172	34,429
Furniture and Equipment	58,668	41,525	54,624
Information and Communication Technology	39,020	32,489	42,739
Leased Assets	16,915	12,010	15,799
Library Resources	3,703	2,804	3,689
	<u>154,502</u>	<u>115,000</u>	<u>151,280</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	249,822	219,879	149,169
Bank Call Account	-	185,980	-
Short-term Bank Deposits	262,851	-	195,307
Cash and cash equivalents for Statement of Cash Flows	<u>512,673</u>	<u>405,859</u>	<u>344,476</u>

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

Of the \$512,673 Cash and Cash Equivalents \$195,881 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	250	938	938
Receivables from the Ministry of Education	-	-	2,903
Banking Staffing Underuse	20,174	26,865	-
Interest Receivable	525	1,978	1,406
Teacher Salaries Grant Receivable	146,421	128,404	134,515
	<u>167,370</u>	<u>158,185</u>	<u>139,762</u>
Receivables from Exchange Transactions	775	2,916	2,344
Receivables from Non-Exchange Transactions	166,595	155,269	137,418
	<u>167,370</u>	<u>158,185</u>	<u>139,762</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	709	666	843
	<u>709</u>	<u>666</u>	<u>843</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	315,680	297,760	307,862
Total Investments	<u>315,680</u>	<u>297,760</u>	<u>307,862</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	510,375	1,875	-	-	(36,196)	476,054
Furniture and Equipment	289,807	90,774	(2,037)	-	(58,668)	319,875
Information and Communication Tech	102,921	25,724	(221)	-	(39,020)	89,404
Leased Assets	16,881	14,397	(129)	-	(16,915)	14,234
Library Resources	12,282	3,409	-	-	(3,703)	11,988
Balance at 31 December 2020	932,266	136,179	(2,387)	-	(154,502)	911,555

The net carrying value of equipment held under a finance lease is \$14,234 (2019: \$16,881)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	809,945	(333,891)	476,054
Furniture and Equipment	675,965	(356,090)	319,875
Information and Communication	289,821	(200,417)	89,404
Leased Assets	27,297	(13,063)	14,234
Library Resources	37,017	(25,029)	11,988
Balance at 31 December 2020	1,840,045	(928,490)	911,555

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	326,705	218,099	-	-	(34,429)	510,375
Furniture and Equipment	294,294	53,035	(2,898)	-	(54,624)	289,807
Information and Communication Tech	125,380	20,885	(605)	-	(42,739)	102,921
Leased Assets	28,368	4,885	(572)	-	(15,799)	16,881
Library Resources	12,475	3,495	-	-	(3,689)	12,282
Balance at 31 December 2019	787,222	300,399	(4,075)	-	(151,280)	932,266

The net carrying value of equipment held under a finance lease is \$16,881 (2018: \$28,368)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	808,070	(297,695)	510,375
Furniture and Equipment	630,469	(340,662)	289,807
Information and Communication	343,065	(240,144)	102,921
Leased Assets	63,955	(47,074)	16,881
Library Resources	47,881	(35,599)	12,282
Balance at 31 December 2019	1,893,440	(961,174)	932,266

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	10,724	41,237	36,824
Accruals	5,365	6,188	6,374
Capital Accruals for PPE items	7,473	-	2,160
Employee Entitlements - Salaries	146,421	128,404	134,515
Employee Entitlements - Leave Accrual	4,288	7,705	7,533
	<u>174,271</u>	<u>183,534</u>	<u>187,406</u>
Payables for Exchange Transactions	174,271	183,534	187,406
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>174,271</u>	<u>183,534</u>	<u>187,406</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income In Advance	500	-	3,000
	<u>500</u>	<u>-</u>	<u>3,000</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	17,000	11,000	106,000
Increase/(decrease) to the Provision During the Year	15,574	15,000	(16,102)
Use of the Provision During the Year	(13,574)	-	(72,898)
Provision at the End of the Year	<u>19,000</u>	<u>26,000</u>	<u>17,000</u>
Cyclical Maintenance - Current	9,000	26,000	9,000
Cyclical Maintenance - Term	10,000	-	8,000
	<u>19,000</u>	<u>26,000</u>	<u>17,000</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	8,327	15,628	14,768
Later than One Year and no Later than Five Years	8,662	13,113	3,004
	<u>16,989</u>	<u>28,741</u>	<u>17,772</u>

17. Funds Held (Owed) for Capital Works Projects

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

		2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Warm Water Bathrooms	<i>completed</i>		400	2,338	(2,738)	-	-
Driveway Reinstatement	<i>completed</i>		(275)	1,275	(1,000)	-	-
Rm 9,10,11,Asbestos & Refurbish	<i>in progress</i>		65,000	868,400	(737,519)	-	195,881
Totals			65,125	872,013	(741,257)	-	195,881

Represented by:

Funds Held on Behalf of the Ministry of Education	195,881
Funds Due from the Ministry of Education	-
	<u>195,881</u>

		2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
			\$	\$	\$		\$
Refurbishment Classroom 12 & 13	<i>completed</i>		(6,150)	-	6,150	-	-
Drain	<i>completed</i>		14,050	-	(14,050)	-	-
Deck	<i>completed</i>		(2,200)	-	2,200	-	-
Drain No 2	<i>completed</i>		-	18,048	(18,048)	-	-
Warm Water Bathrooms	<i>in progress</i>		-	11,000	(10,600)	-	400
Driveway Reinstatement	<i>in progress</i>		-	10,500	(10,775)	-	(275)
Rm 9,10,11,Asbestos & Refurbish	<i>in progress</i>		-	75,000	(10,000)	-	65,000
Totals			5,700	114,548	(55,123)	-	65,125

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.

James Delaney is employed at the school as a caretaker and is the husband of the principal Kerry Delaney. His terms of employment are no more favourable than if they were not related.

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 \$
Board Members		
Remuneration	4,470	3,880
Full-time equivalent members	0.14	0.32
Leadership Team		
Remuneration	369,519	339,957
Full-time equivalent members	3.07	3.00
Total key management personnel remuneration	373,989	343,837
Total full-time equivalent personnel	3.21	3.32

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

Principal

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

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

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	2.00	-
	2.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

The capital commitment as at 31 December 2020 is as follows: (Capital commitments at 31 December 2019: nil).

A lease for photocopier has been signed for 60 months with the monthly payment being \$216.59 GST excl. The term payment for 2021 year is \$8,014.

\$1,133,299 contract for the Rm 9,10,11, Asbestos & Refurbish as agent for the Ministry of Education. This project is fully funded by the Ministry and \$943,400 has been received of which \$747,519 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) Operating Commitments

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

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	512,673	405,859	344,476
Receivables	167,370	158,185	139,762
Investments - Term Deposits	315,680	297,760	307,862
Total Financial assets measured at amortised cost	<u>995,723</u>	<u>861,804</u>	<u>792,100</u>

Financial liabilities measured at amortised cost

Payables	174,271	183,534	187,406
Borrowings - Loans	-	-	-
Finance Leases	15,322	28,741	17,772
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>189,593</u>	<u>212,275</u>	<u>205,178</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.

Titahi Bay School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$6,024 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Titahi Bay School	School Number:	3045								
Strategic Aim:	<p>Grow People</p> <ul style="list-style-type: none"> • Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students. • We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum • All students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum • Titahi Bay students will work towards achieving to their highest level of capability in order that each child achieves their full potential • Titahi Bay students will be achieving at or above their year level expectations when they reach the end of Year 6 in mathematics skills. 										
Annual Aim:	Our student achievement will meet the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students.										
Target:	We aim to drop the number from 22 to 14 in Year 3 working below expected levels within curriculum level by the end of year 3 in Maths during 2020.										
Baseline Data:	<p>The 2019 Year 2 data</p> <table border="1"> <tr> <th>Below all ethnicities</th><th>Below Māori</th><th>Below Pasifika</th><th>Below Pakeha/ Other</th></tr> <tr> <td>Year 2 22 (33%)</td><td>Year 2 5 (21%)</td><td>Year 2 3 (50%)</td><td>Year 2 14 (38%)</td></tr> </table> <p>The group of 22 Year 3 students working below our expected levels for them in mathematics will be analysed further. Looking to see which specific areas of maths are holding them back. We will run a small group intervention based around SPRING into Maths with a different focus each term to fill their knowledge and strategy gaps. They will also be in class targets. We aim to drop the number from 22 to 14 in Year 3 2020.</p>			Below all ethnicities	Below Māori	Below Pasifika	Below Pakeha/ Other	Year 2 22 (33%)	Year 2 5 (21%)	Year 2 3 (50%)	Year 2 14 (38%)
Below all ethnicities	Below Māori	Below Pasifika	Below Pakeha/ Other								
Year 2 22 (33%)	Year 2 5 (21%)	Year 2 3 (50%)	Year 2 14 (38%)								

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>All of these children were assessed using JAM. For the first time, we used trained Teacher aides to do this. They were trained by Julie Roberts NZCER. The results came out lower but more objective and accurate. The Teacher Aide who runs our SPRING into Maths programme was one of the ones who administered the JAM tests. She was able to tailor her programme to meet the needs she identified while carrying out the assessment.</p> <p>Due to increased accuracy of data and the effect of lockdown we saw an increase to our numbers of students working below expected levels in year 3 in our mid-year data.</p> <p>What did we do differently as a result?</p> <p>As a result of our mid-year data, one of our Teacher Aides who is our resident SPRING into Maths expert picked up 3 groups of Year 3 students.</p> <p>Group 1 - Moving from Stage 2 to Stage 3</p> <p>Group 2 - Moving from Stage 2 to Stage 3</p> <p>Group 3 - Moving from Stage 1-2 to Stage 2 solid</p>	<p>The three groups that worked in SPRING into maths were tracked. Their data in 4 focus areas; Number Identification, Forwards sequencing of numbers, Backwards sequencing of numbers, and Additive Strategies.</p> <p>All children involved in this programme made considerable gains. The majority averaged more than a stage increase across the 4 focus areas.</p> <p>Of the original 22 2 left our school</p> <p>6 Made no progress. Of these 6; 1 has been referred to the Child Development team, 1 has received funding in 2021 for ICS, 1 is being assessed for Dyscalculia through RTLb, 1 has been under RTLb for global learning delays, and one is under RTLit.</p> <p>11 of these students made 1 years progress but are still</p>	<p>We were obviously hugely affected by the level 4 lockdown and moving to learning online. As was common across NZ our most needy students did the least amount of work set for them online. They were also often the last ones to come back under level 2 and the first to leave again when Auckland went back into level 3. When our students did come back they were very frightened and needed a huge social support programme rather than regimented target teaching. Many of our staff, especially our Teacher aides were also affected by the lockdown and were concerned for their safety. This and the Auckland Level 3 scare have meant that our target programmes this year have been fragmented - started, stopped, started then paused. We have been successful because we have our students back at school, happy to be there and learning. Learning as quickly as we had planned when setting targets in 2019? No, but they are learning and will continue to make progress in 2021. .</p>	<p>We are continuing to work with Julie Roberts from NZCER in 2021.</p> <p>We will work on leadership in maths and how to move cohorts with Julie Roberts.</p> <p>We have identified introducing children to larger numbers and expanding their mathematical thinking at a younger age.</p> <p>This cohort will need to be a continued focus in maths. Specific assessments identifying gaps and then teaching to those will be a focus.</p> <p>2 of the three teachers who worked with this cohort in 2020 will move through with them in 2021 to the year 4/5 hub so the continuity of learning is not interrupted.</p>

Tātaritanga raraunga

PLD

All hubs have worked with Julie Roberts NZCER in a one-off sessions this year. We looked at how to use word problems and mixed ability groupings to increase engagement and attainment of all students. We looked at groups working collaboratively together to solve problems and how that is beneficial to our lower achieving mathematicians as they see good models and are exposed to vocabulary and strategies they might not otherwise be. It is also beneficial to our higher achieving mathematicians as they have to break down what they are doing to explain it to their group which increases their understanding of what they are doing.

below the expected level for their year group.
3 Have made 2 or more years progress and are now working at the level expected for their year group.

Planning for next year:


This cohort will need to be a continued focus in maths. Specific assessments identifying gaps and then teaching to those will be a focus. PLD with Julie Roberts NZCER will continue in 2021. 2 of the three teachers who worked with this cohort in 2020 will move through with them in 2021 to the year 4/5 hub so the continuity of learning is not interrupted.

Analysis of Variance Reporting



School Name:	Titahi Bay School	School Number:	3045
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Strategic Aim:	<p>Grow People</p> <ul style="list-style-type: none"> • Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students. • We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum • All students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum • Titahi Bay students will work towards achieving to their highest level of capability in order that each child achieves their full potential • Titahi Bay students will be achieving at or above their year level expectations when they reach the end of Year 6 in reading skills. 										
Annual Aim:	Our student achievement will meet the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students.										
Target:	We aim to reduce this group from 28 to 12 students working Below expected levels within curriculum level by the end of year 2 in READING										
Baseline Data:	<p>2019 data (Year 1)</p> <table border="1"> <thead> <tr> <th>Below all ethnicities</th><th>Below Maori</th><th>Below Pasifika</th><th>Below Pakeha/Other</th></tr> </thead> <tbody> <tr> <td>Year 1 28 (36%)</td><td>Year 1 10 (36%)</td><td>Year 1 8 (80%)</td><td>Year 1 10 (26%)</td></tr> </tbody> </table> <ul style="list-style-type: none"> • The group of 28 children in year 1 working below our expected levels for them in reading will be tested further, those who meet criteria will be prioritised for Reading Recovery. We are looking at specific teaching of decoding (Shine Project) and small group reading with an experienced Reading Recovery teacher and Early Words. 			Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/Other	Year 1 28 (36%)	Year 1 10 (36%)	Year 1 8 (80%)	Year 1 10 (26%)
Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/Other								
Year 1 28 (36%)	Year 1 10 (36%)	Year 1 8 (80%)	Year 1 10 (26%)								



These children have been prioritised for these programmes. We aim to reduce this group from 28 to 12 students working Below expected reading levels for their age by the end of Year 2.

- Pasifika will be the main focus as they are the group underperforming most.

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>Of the 28 identified children: 4 have been reclassified as Year 1 due to their age. (and 3 of those are now at expected levels for their age) Reading Recovery for 10 children this year. 3 Have been discontinued as they have made the progress needed. 2 were discontinued and referred to RTLit as they weren't making enough progress in this format. There are 5 currently receiving Reading Recovery. Our Reading Recovery Teacher has also been working with small groups working in lower reading levels 1-4. These groups worked with her for 1/2 an hour 5 x a week. There were 3 Year 2 children in group 1 and 4 year 2s in group 2. These children were working on learning their Magenta and Red High-Frequency words and the letter sounds and letter formation. They did this using a multisensory approach - they used the Casey Caterpillar programme to learn letter formation. With Covid interruptions, these 2 groups ended up being targets for Terms 1 and 2.</p> <p>Most children made considerable progress in their retention of Sight words and sounds. The average sight work</p>	<p>These children have increased in confidence. Of the remaining 24 children, (after the 4 reclassifications) 14 have made at least a year's progress (50%) 7 of those have made at least a year and a half's progress (25%) 15 of the 24 are still reading at a level below that expected for their age. (63%) 9 are still significantly below. (38%) 9 are now working at the expected level for their age (38%) 2 are now working at a level above that expected for their age. (8%) Of those 10 Māori students below, 3 have moved to 'at', leaving 7 reading at a level below what is expected for age. Of those 8 Pasifika students below, 4 have moved to 'at', leaving 4 reading at a level</p>	<p>This year has been the most disjointed school year our school has experienced. The covid-19 lockdown had a significant impact on reading. Having over 7 weeks off school for most children and even longer for many more meant that children lost 5 weeks of school learning (taking into account 2 weeks of school holidays). We also had a lot of attendance issues when students returned to school. Many children did not read at home during this time. This was particularly so for our target students who are usually the ones who do the least reading at home when we are at school.</p> <p>The variety of support offered to these students allowed us to target their next learning steps on the way to being literate learners without enforcing a programme on students for an extended period of time that didn't have the desired impact.</p> <p>The success that students experienced this year was due to structured teaching of the skills</p>	<p>We don't feel like we will have closed the gap as much as we would like this year. We will look at setting up buddy reading with seniors with all of our Year 0-2 classes in Term 1 of 2021. Most of our at-risk readers don't read at home and they need mileage with an audience to make the progress needed. This seems to have been accentuated by the lockdown where children stopped progressing altogether.</p> <p>There is going to be a continued focus on the teaching of sounds and decoding in our year 1 and 2 hub in 2021 as part of a whole school focus on this approach to the teaching of decoding.</p> <p>We will continue with Reading Recovery as this makes the most difference for individuals. We will also continue to run targeted programmes like: moving into level 7. They focused on Word families at, cat, fat. 2 letter blends fl, fr, gl, sl, st, sm, sn, sk, sc, sp, sw, tr, tw Word endings -ing, -ed, -er Decoding by breaking words up Gilt-Edge decodable readers</p>

<p>increase was over 13 words and the average sound increase was 11 sounds. Our Reading Recovery Teacher also worked 1:1 with one child on her alphabet knowledge and sounds that accompany the letters. This child increased from 9 letters known to 25 letters known.</p> <p>All of these children have been enrolled on Lexia Core5 Reading. Lexia Core5 Reading is an app that aims to build foundational reading skills for students through personalized learning. These children are averaging 33 minutes per week on this platform and are averaging 4.6 units of work per week.</p> <p>Teacher Aides have been used in year 2 to free up teachers, the most skilled practitioners, to work with small groups. This has been supporting those most in need to complete independent activities while the teacher works with guided reading groups.</p>	<p>below what is expected for age.</p> <p>The whole cohort has 83% reading at upper level 1 or level 2 of the curriculum.</p>	<p>needed to move through the levels of reading.</p>	<p>Pseudo reading with pseudo sound cards</p>
<p>Planning for next year:</p>			
<p>The BOT will continue to prioritise extra reading support in our Junior school through Reading Recovery, and extra small group work. This is important to ensure the children are set up with the foundations they will need for further success.</p>			

Analysis of Variance Reporting



School Name:	Titahi Bay School			School Number:	3045								
Strategic Aim:	<p>Grow People</p> <ul style="list-style-type: none"> • Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data, which will result in improved learning outcomes for all students. • We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum • All students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum • Titahi Bay students will work towards achieving to their highest level of capability in order that each child achieves their full potential • Titahi Bay students will be achieving at or above their year level expectations when they reach the end of Year 6 in writing skills. 												
Annual Aim:	Our student achievement will meet the high expectations of the school community through learning programs based on quality assessment and analysis of data, which will result in improved learning outcomes for all students.												
Target:	We aim to drop the number of below from 21 to 14 this year. And move 4 of the 10 well below to below.												
Baseline Data:	<p>2019 data (Year 4)</p> <table border="1"> <thead> <tr> <th>Below all ethnicities</th> <th>Below Maori</th> <th>Below Pasifika</th> <th>Below Pakeha/other</th> </tr> </thead> <tbody> <tr> <td>Year 4 21/62 (34%)</td> <td>Year 4 6/18 (33%)</td> <td>Year 4 4/15 (27%)</td> <td>Year 4 8/25 (32%)</td> </tr> </tbody> </table>					Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/other	Year 4 21/62 (34%)	Year 4 6/18 (33%)	Year 4 4/15 (27%)	Year 4 8/25 (32%)
Below all ethnicities	Below Maori	Below Pasifika	Below Pakeha/other										
Year 4 21/62 (34%)	Year 4 6/18 (33%)	Year 4 4/15 (27%)	Year 4 8/25 (32%)										

Tātaritanga raraunga

Well Below all ethnicities	Well Below Maori	Well Below Pasifika	Well Below Pakeha/ot her
Year 4 10/62 (16%)	Year 4 5/18 (28%)	Year 4 1/15 (7%)	Year 4 4/25 (16%)

- The group of 31 Year 4s working below our expected levels for them in writing will be tested further, especially in their spelling knowledge and skills. We will run a targeted spelling programme for all year 5 and 6 students. These students will be in class priorities for our ongoing Writing focus - aiming at engaging writers especially boys
- Maori will be the main focus as they are the group underperforming most.
- Boys will be our second focus as more than half of the students struggling with writing from this group are boys. We need to engage these boys through the use of experiences, visuals and culturally responsive writing models.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?					
<p>Our year 5s are split across 2 teams.</p> <p>The year 5/6 team</p> <p>They prioritised the teaching of sounds as they thought that a reluctance to spell words wrong was a huge hindrance to students and this reluctance stopped them from writing altogether, They had a group of children working with a Teacher aide 4 x a week for 20 minutes.</p> <p>TEACHING SEQUENCE</p> <p>Sound focus (based on assessment gaps) - lesson plans for Catch up your Code (including practise sheet) 10 mins</p> <p>Decoding skills (getting words off the page) - breaking words up into sounds - use sound cards to create pseudo words to read 5 min</p> <table><tr><td>s</td><td>k</td><td>oi</td><td>b</td><td>y</td></tr></table> <p>Encoding skills (getting words on the page) - recording sounds using elkonin boxes - focus on correct order of sounds and spelling rules 5 min</p> <p>The 8 Year 5 students in these groups increased their knowledge of how to use letters to make the diverse sounds of English from an average of 42/108 to 50/108.</p> <p>When working on Three level guides in reading a large focus was put on writing in correct sentences across the hub.</p> <p>The year 4/5 team</p>	s	k	oi	b	y	<p>Of the 31 students working below expected levels in writing in 2019 1 left, 3 made no progress -staying at the same level.</p> <p>14 made 1 years progress meaning they are still below the level expected for their year group.</p> <p>3 students who were working well below have made 2 years progress but are still below the expected level.</p> <p>7 children made 2 years progress moving to the expected level and 1 student made 3 years progress moving to above the expected level.</p> <p>We moved 3 of the 4 we aimed to move from well below to below and we moved 7 from below to at as well as 1 from below to above.</p> <p>Among our Maori students we moved 1 from well below to below and 1 from below to at.</p>	<p>In a very disjointed year the subject area affected most strongly has been writing. When our Year 5 students were working from home we found that they were more willing to do reading comprehension activities and online maths programmes than they were to do structured writing. The students most at risk were also the least likely to do any writing</p> <p>We definitely made a difference for these students in their ability to encode words and put their ideas on paper.</p> <p>We found that when we make extra effort to engage students in writing and give timely feedback on what they produce we get the best possible results. This wasn't new learning but a reminder to keep student agency and giving feedback to the fore when we plan writing experiences.</p>	<p>We need to keep student agency in writing. Our students, especially our boys writers, engage more deeply with writing tasks when they engage with the topic. Having input into the topic really helps them to engage.</p> <p>Continuing our work on teaching encoding through learning the sounds of English is a must. A whole school focus on handwriting will also help students have more confidence when encoding.</p> <p>Continued PLD using known experts to model lesson to teachers enables them to see different approaches and what their students are capable of producing.</p>
s	k	oi	b	y				

Tātaritanga raraunga

They prioritised the teaching of vocabulary, writing mileage and writing for enjoyment They three groups of children working with a Teacher aide 3 x a week for 30 minutes.

TEACHING SEQUENCE

They had a plan spread across the three days. Each day started with a writing warm-up activity followed by a short focused lesson on vocab or reflecting on their own writing. There was also a mixture of shared and independent writing tasks. The writing was a process over the 3 days. They often responded to prompts sources such as Pobble 365

Professional Learning Development

Our Provisionally Registered Teachers have worked with Caron Watson and Andrea PETERS from Learning Solutions on planning, modelling, frontloading and also on using PaCT to assess a writer. These were the whole school focuses over the last 2 years. The PRTs also observed one another teaching a writing lesson.

Sharon Hartley who was our resident ALL writing teacher retired last year. We got her back in to model a writing lesson in each class to show what you can get out of students with careful use

Tātaritanga raraunga

of mentor texts and engaging children's imagination and creativity

Planning for next year:

Whole school focus on handwriting. A whole school focus on short writing units that children have input into will help to engage students with writing.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TITAHİ BAY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Titahi Bay School (the School). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit 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 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities 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 obtained at the date of our report is the analysis of variance, a Kiwisport statement and a list of the Trustees, 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.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand