

COLWILL SCHOOL MASSEY

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1254
Principal:	Rob Taylor
School Address:	Kintara Drive, Massey, Auckland 0614
School Postal Address:	Kintara Drive, Massey, Auckland 0614
School Phone:	09 833 6081
School Email:	office@colwill.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
Sharon Dennis	Parent elected	Board Chair	Jul-22
Rob Taylor	Appointed	Principal	current
Lutila Kalolo	Parent elected	Parents Rep	Jul-22
Ellie Cope	Parent elected	Parents Rep	Jun-19
Shane Henderson	Parent elected	Parents Rep	Jun-19
Eddie Mitchell	Parent elected	Parents Rep	Jun-19
Jackie Oadesd	Staff elected	Staff Rep	Jun-19
Elizabeth Tafua	Parent elected	Parents Rep	Jul-22
NiaVal Ngaio Tali	Parent elected	Parents Rep	Jul-22
Deidra Paul	Parent elected	Parents Rep	Jul-22
Lisa Milner	Staff Elected	Staff Rep	Jul-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

COLWILL SCHOOL MASSEY

Annual Report - For the year ended 31 December 2019

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Colwill School Massey

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

DEIDRA PAUL

Full Name of Board Chairperson



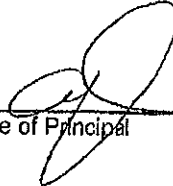
Signature of Board Chairperson

2/6/2020

Date:

Andrew Robert Taylor

Full Name of Principal



Signature of Principal

2/6/2020

Date:

Colwill School Massey

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,206,882	2,283,629	2,257,358
Locally Raised Funds	3	115,318	40,000	76,981
Interest income		2,754	8,000	7,505
International Students	4	1,680	-	-
		<u>2,326,634</u>	<u>2,331,629</u>	<u>2,341,844</u>
Expenses				
Locally Raised Funds	3	80,360	39,950	47,630
International Students	4	809	-	-
Learning Resources	5	1,243,985	1,279,771	1,301,122
Administration	6	150,544	145,712	144,500
Finance		1,382	1,819	1,843
Property	7	892,387	869,790	894,885
Depreciation	8	79,226	64,000	66,099
Loss on Disposal of Property, Plant and Equipment		84	-	985
		<u>2,448,777</u>	<u>2,401,042</u>	<u>2,457,064</u>
Net Surplus / (Deficit) for the year		(122,143)	(69,413)	(115,220)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(122,143)</u>	<u>(69,413)</u>	<u>(115,220)</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.

Colwill School Massey

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>432,794</u>	<u>432,794</u>	<u>544,591</u>
Total comprehensive revenue and expense for the year		(122,143)	(69,413)	(115,220)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,240	-	3,423
Equity at 31 December	24	<u>316,891</u>	<u>363,381</u>	<u>432,794</u>
Retained Earnings		316,891	363,381	432,794
Equity at 31 December		<u>316,891</u>	<u>363,381</u>	<u>432,794</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.

Colwill School Massey
Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	79,445	228,810	240,226
Accounts Receivable	10	77,041	73,796	73,796
GST Receivable		7,182	9,950	9,950
Prepayments		1,350	1,350	1,350
Inventories	11	-	475	475
		<u>165,018</u>	<u>314,381</u>	<u>325,797</u>
Current Liabilities				
Accounts Payable	13	126,613	171,159	171,161
Revenue Received in Advance	14	243	22,420	22,420
Finance Lease Liability - Current Portion	16	7,377	7,341	7,341
Funds held in Trust	17	-	3,800	3,800
Funds held for Capital Works Projects	18	(4,623)	(37,720)	(37,719)
		<u>129,610</u>	<u>167,000</u>	<u>167,003</u>
Working Capital Surplus/(Deficit)		35,408	147,381	158,794
Non-current Assets				
Property, Plant and Equipment	12	305,659	235,123	293,123
		<u>305,659</u>	<u>235,123</u>	<u>293,123</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	12,286	10,531	10,531
Finance Lease Liability	16	11,890	8,592	8,592
		<u>24,176</u>	<u>19,123</u>	<u>19,123</u>
Net Assets		<u>316,891</u>	<u>363,381</u>	<u>432,794</u>
Equity	24	<u>316,891</u>	<u>363,381</u>	<u>432,794</u>

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

Colwill School Massey
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		508,787	450,094	614,759
Locally Raised Funds		83,905	72,746	104,754
International Students		(420)	2,100	2,100
Goods and Services Tax (net)		2,768	(3,936)	(3,936)
Payments to Employees		(346,543)	(264,699)	(375,609)
Payments to Suppliers		(336,221)	(327,084)	(343,885)
Interest Paid		(1,382)	(1,819)	(1,843)
Interest Received		3,342	7,578	7,083
Net cash from Operating Activities		(85,764)	(65,764)	3,423
Cash flows from Investing Activities				
Purchase of PPE		(69,140)	42,829	(42,968)
Net cash from Investing Activities		(69,140)	42,829	109,936
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,817	-	3,423
Finance Lease Payments		(4,894)	(11,069)	(9,857)
Funds Administered on Behalf of Third Parties		(3,800)	3,800	3,800
Funds Held for Capital Works Projects		-	(41,426)	(41,426)
Net cash from Financing Activities		(5,877)	(48,695)	(44,060)
Net increase/(decrease) in cash and cash equivalents		(160,781)	(71,630)	69,299
Cash and cash equivalents at the beginning of the year	9	240,226	300,440	170,927
Cash and cash equivalents at the end of the year	9	79,445	228,810	240,226

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Colwill School Massey

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Colwill School Massey (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

For Non-integrated schools only:

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

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.

o) 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.

p) 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) 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).

s) Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

t) Borrowings

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

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

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

u) 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.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

w) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	425,619	419,615	410,398
Teachers' Salaries Grants	978,201	1,034,235	963,829
Use of Land and Buildings Grants	645,699	687,390	683,743
Resource Teachers Learning and Behaviour Grants	44,363	32,000	79,039
Other MoE Grants	95,127	90,389	91,907
Other Government Grants	17,873	20,000	28,442
	<u>2,206,882</u>	<u>2,283,629</u>	<u>2,257,358</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	64,443	3,500	11,831
Activities	7,592	7,350	10,484
Trading	14,644	20,000	21,991
Fundraising	21,042	6,300	29,005
Other Revenue	7,597	2,850	3,670
	<u>115,318</u>	<u>40,000</u>	<u>76,981</u>
Expenses			
Activities	11,580	11,350	12,950
Trading	14,978	12,000	13,846
Fundraising (Costs of Raising Funds)	16,007	100	424
Other Locally Raised Funds Expenditure	37,795	16,500	20,410
	<u>80,360</u>	<u>39,950</u>	<u>47,630</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>34,958</u>	<u>50</u>	<u>29,351</u>

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	0	0	0
Revenue			
International Student Fees	1,680	-	-
Expenses			
Other Expenses	809	-	-
	<u>809</u>	<u>-</u>	<u>-</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>871</u>	<u>-</u>	<u>-</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	37,575	32,650	36,936
Equipment Repairs	7,654	2,000	2,816
Overseas Travel	1,293	-	-
Library Resources	811	1,250	888
Employee Benefits - Salaries	1,182,248	1,227,523	1,250,819
Staff Development	14,404	16,348	9,663
	<u>1,243,985</u>	<u>1,279,771</u>	<u>1,301,122</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,500	6,230	6,340
Board of Trustees Fees	3,040	3,240	2,855
Board of Trustees Expenses	4,684	5,100	3,704
Communication	6,939	2,050	4,339
Consumables	8,404	11,400	10,003
Other	13,458	14,700	17,370
Employee Benefits - Salaries	91,048	84,492	79,872
Insurance	2,275	2,550	2,202
Service Providers, Contractors and Consultancy	14,196	15,950	17,815
	<u>150,544</u>	<u>145,712</u>	<u>144,500</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	44,411	48,500	41,331
Cyclical Maintenance Provision	1,755	2,500	1,756
Grounds	53,376	16,800	26,070
Heat, Light and Water	40,675	47,000	49,375
Rates	561	100	-
Repairs and Maintenance	35,307	17,000	19,157
Use of Land and Buildings	645,699	687,390	683,743
Security	13,292	5,000	6,126
Employee Benefits - Salaries	57,311	45,500	67,327
	<u>892,387</u>	<u>869,790</u>	<u>894,885</u>

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	14,128	3,115	3,156
Furniture and Equipment	30,538	30,120	19,496
Information and Communication Technology	24,540	24,220	29,060
Leased Assets	8,886	5,426	13,165
Library Resources	1,134	1,119	1,222
	<u>79,226</u>	<u>64,000</u>	<u>66,099</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	250	250	250
Bank Current Account	78,461	147,827	159,976
Bank Call Account	734	733	-
Short-term Bank Deposits	-	80,000	80,000
Cash and cash equivalents for Cash Flow Statement	<u>79,445</u>	<u>228,810</u>	<u>240,226</u>

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

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	364	-	-
Interest Receivable	-	588	588
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	76,677	73,208	73,208
	<u>77,041</u>	<u>73,796</u>	<u>73,796</u>
Receivables from Exchange Transactions	364	588	588
Receivables from Non-Exchange Transactions	76,677	73,208	73,208
	<u>77,041</u>	<u>73,796</u>	<u>73,796</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	475	475
	<u>-</u>	<u>475</u>	<u>475</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	111,527	-	-	-	(14,128)	97,399
Furniture and Equipment Information and Communication Technology	114,255	48,221	(84)	-	(30,538)	131,854
Leased Assets	43,722	31,462	-	-	(24,540)	50,644
Library Resources	15,063	11,650	-	-	(8,886)	17,827
	8,556	513	-	-	(1,134)	7,935
Balance at 31 December 2019	293,123	91,846	(84)	-	(79,226)	305,659

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	126,254	(28,855)	97,399
Furniture and Equipment Information and Communication Technology	448,495	(316,641)	131,854
Leased Assets	184,318	(133,674)	50,644
Library Resources	27,569	(9,742)	17,827
	65,198	(57,263)	7,935
Balance at 31 December 2019	851,834	(546,175)	305,659

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	114,684	-	-	-	(3,156)	111,528
Furniture and Equipment Information and Communication Technology	110,608	32,965	(258)	-	(19,496)	123,819
Leased Assets	55,453	7,764	-	-	(29,060)	34,157
Library Resources	25,988	2,239	-	-	(13,165)	15,062
	10,506	-	(727)	-	(1,222)	8,557
Balance at 31 December 2018	317,239	42,968	(985)	-	(66,099)	293,123

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	126,254	(14,727)	111,527
Furniture and Equipment Information and Communication Technology	419,579	(305,324)	114,255
Leased Assets	152,889	(109,167)	43,722
Library Resources	48,663	(33,600)	15,063
	64,686	(56,130)	8,556
Balance at 31 December 2018	812,071	(518,948)	293,123

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	28,903	8,746	8,746
Accruals	6,500	6,340	6,342
Banking Staffing Overuse	-	-	74,195
Employee Entitlements - Salaries	91,210	156,073	81,878
	<u>126,613</u>	<u>171,159</u>	<u>171,161</u>
Payables for Exchange Transactions	126,613	171,159	171,161
	<u>126,613</u>	<u>171,159</u>	<u>171,161</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	-	2,100	2,100
Other	243	20,320	20,320
	<u>243</u>	<u>22,420</u>	<u>22,420</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	10,531	10,531	8,775
Increase/ (decrease) to the Provision During the Year	1,755	2,500	1,756
Use of the Provision During the Year	-	(2,500)	-
Provision at the End of the Year	<u>12,286</u>	<u>10,531</u>	<u>10,531</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	12,286	10,531	10,531
	<u>12,286</u>	<u>10,531</u>	<u>10,531</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	8,788	7,341	8,445
Later than One Year and no Later than Five Years	12,861	8,592	9,581
Later than Five Years	-	-	-
	<u>21,649</u>	<u>15,933</u>	<u>18,026</u>

17. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	3,800	3,800
	<u>-</u>	<u>3,800</u>	<u>3,800</u>

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

18. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Water Damage	<i>in progress</i>	1,536	-	-	-	1,535
Reading Recovery Centre	<i>in progress</i>	(13,714)	-	-	9,169	(4,545)
Toilet Block Upgrade	<i>completed</i>	(5,607)	-	-	5,607	-
Window Replacement	<i>completed</i>	(8,919)	-	-	8,919	-
Fencing	<i>completed</i>	(9,402)	-	-	9,402	-
Electrical Upgrade	<i>in progress</i>	(1,613)	-	-	-	(1,613)
Totals		<u>(37,719)</u>	<u>-</u>	<u>-</u>	<u>33,097</u>	<u>(4,623)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,535
Funds Due from the Ministry of Education	(6,158)
	<u>(4,623)</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Water Damage	<i>in progress</i>	3,706	(2,170)	-	-	1,536
Reading Recovery Centre	<i>in progress</i>	-	39,856	(53,570)	-	(13,714)
Toilet Block Upgrade	<i>in progress</i>	-	10,539	(16,146)	-	(5,607)
Window Replacement	<i>in progress</i>	-	38,375	(47,294)	-	(8,919)
Fencing	<i>in progress</i>	-	9,687	(19,089)	-	(9,402)
Electrical Upgrade	<i>in progress</i>	-	15,284	(16,897)	-	(1,613)
Security Re-key School	<i>Completed</i>	-	6,527	(6,527)	-	-
Totals		<u>3,706</u>	<u>118,098</u>	<u>(159,523)</u>	<u>-</u>	<u>(37,719)</u>

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,040	2,855
Full-time equivalent members	0.05	0.05
<i>Leadership Team</i>		
Remuneration	242,816	222,628
Full-time equivalent members	2	2
Total key management personnel remuneration	245,856	225,483
Total full-time equivalent personnel	2.05	2.05

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	-	0
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
\$100-110	1.00	0.00
	1.00	0.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

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

24. Managing Capital

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

25. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	79,445	228,810	240,226
Receivables	77,041	73,796	73,796
Total Financial assets measured at amortised cost	<u>156,486</u>	<u>302,606</u>	<u>314,022</u>

Financial liabilities measured at amortised cost

Payables	126,613	171,159	171,161
Finance Leases	19,267	15,933	15,933
Total Financial Liabilities Measured at Amortised Cost	<u>145,880</u>	<u>187,092</u>	<u>187,094</u>

26. Events After Balance Date

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

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

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

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments:

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

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Colwill School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Colwill School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of 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.

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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 includes the statement of responsibility, board member list, analysis of variance 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 (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 Colwill School.

A handwritten signature in blue ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

School

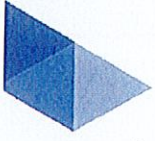
Colwill

KIWISPORT NOTE

Please modify the standard MoE note below for Kiwisport to match your school

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$2796.23[(excluding GST). The funding was spent on sport events, touch fees in Molre Park and sport uniforms. The number of students participating in organised sport increased by %5 of the school roll.

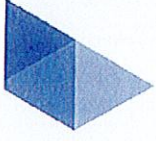
Analysis of Variance Reporting



School Name:	Colwill School Massey	School Number:	1254
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to Curriculum levels		
Annual Aim:	To increase the number of students achieving at or above expected curriculum level for Writing		
Target:	<ol style="list-style-type: none"> By the end of 2019 all Pacific Island students who are below expected curriculum level will make more than one year of progress and be at or above the expected curriculum level By the end of 2019 all Maori students who are below the expected curriculum level will make more than one year of progress and be at or above the expected curriculum level 		
Baseline Data:	<p>Baseline data: Analysis of school wide data for 2017 in mathematics identified particular concern in the following areas, Pacific Island and Maori students</p> <p>School data showed that ...</p> <p>60.4% of Maori students were below or well below the national standard (2018)</p> <p>57.6% of Pacific Island students were below or well below the national standard (2018)</p> <p>Whole school data for 2019 50.8% below expected curriculum levels</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>ALL was targeting Literacy both reading and writing. Focus students were identified in each classroom and monitored closely.</p> <p>Reading recovery which also includes lifting achievement in writing was available for 6 year olds who were below or well below standard.</p>	<p>2018- 60.4% of Maori students were below or well below the expected curriculum levels</p> <p>2019-53.4% of Maori students were below or well below the expected curriculum levels</p> <p>Increase by 7%</p> <p>2018- 57.6% of Pacific Island students were below or well below the expected curriculum levels</p> <p>2019-54.9% of Pacific Island students were below or well below the expected curriculum</p> <p>Increase by 2.7%</p>	<p>Language experiences and building on what students already know.</p> <p>Teaching as Inquiry for all staff this year was around writing and raising achievement in writing.</p> <p>Professional development (ALL) had a focus of writing this year also.</p>	<p>We have been allocated hours for ALL through Vision literacy for 2019. There will be a focus on literacy, especially writing both in class and extra PD sessions for teachers.</p> <p>We have also found a correlation between increased art, music and cultural practices having a positive effect on student achievement. This will also be a focus for our teaching as inquiry this year.</p>
<p>Planning for next year:</p>			
<p>Plan use of ALL hours with mentor Release for team leaders around observations and mentoring etc</p>			

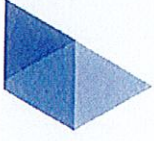
Analysis of Variance Reporting



School Name:	Colwill School Massey	School Number:	1254
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to Curriculum levels		
Annual Aim:	To increase the number of students achieving at or above expected curriculum level for Mathematics		
Target:	<ol style="list-style-type: none"> By the end of 2019 all Pacific Island students who are below expected curriculum level will make more than one year of progress and be at or above the expected curriculum level By the end of 2019 all Maori students who are below the expected curriculum level will make more than one year of progress and be at or above the expected curriculum level 		
Baseline Data:	<p>Baseline data: Analysis of school wide data for 2018 in mathematics identified particular concern in the following areas, Pacific Island and Maori students</p> <p>School data showed that ...</p> <p>54.2% of Maori students were below expected curriculum levels (2018)</p> <p>58.5% of Pacific Island students were below curriculum level (2018)</p> <p>2019 Whole school data shows: 45% below the expected curriculum levels.</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>Continued to implement DMIC school wide which meant that year 0-2 teachers were training. New staff were also given PD in DMIC. This was followed up by mentoring within the classroom by our DMIC provider once or twice a term depending on identified needs.</p>	<p>2018- 54.2% of Maori students were below or well below the national standard</p> <p>2019 - 47.4% were below expected curriculum level</p> <p>Increase in achievement of 6.8 %</p> <p>2018- 58.5% of Pacific Island students were below expected curriculum level</p> <p>2019- 50.5% of Pacific Island students were below expected curriculum level</p> <p>Increase 8 in achievement by %</p>	<p>Social groupings for maths being used more commonly across classrooms. Maths is being taught using real life examples so children understand its importance.</p>	<p>We have been allocated hours for DMIC to continue in the school. This is to change format and have our team leaders getting PD on how to be coaches and they will be running the DMIC programme within the school including in class support.</p> <p>We have also found a correlation between increased art, music and cultural practices having a positive effect on student achievement. This will also be a focus for our teaching as inquiry this year.</p>
<p>Planning for next year:</p>			
<p>Apply for DMIC hours for PD and in class support for existing staff and new teachers. Team Leaders will be in school DMIC coaches and do observations on and support staff in implementing this programme</p>			

Analysis of Variance Reporting



School Name:	Colwill School Massey	School Number:	1254
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to Curriculum levels		
Annual Aim:	To increase the number of students achieving at or above expected curriculum level for Reading		
Target:	<ol style="list-style-type: none"> By the end of 2019 all Pacific Island students who are below expected curriculum level will make more than one year of progress and be at or above the expected curriculum level By the end of 2019 all Maori students who are below the expected curriculum level will make more than one year of progress and be at or above the expected curriculum level 		
Baseline Data:	<p>Baseline data: Analysis of school wide data for 2018 in reading identified particular concern in the following areas, Pacific Island and Maori students</p> <p>School data showed that ...</p> <p>41% of Maori students were below or well below the national standard (2018) Decrease of 5.9% in 2019</p> <p>48.4% of Pacific Island students were below or well below the national standard (2018) Increase of 5.1% in 2019</p> <p>Whole school data showed 40.7% below expected curriculum level Increase of 2.7% 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>Continued to implement ALL school wide which meant that year 0-2 teachers were training. New staff were also given PD in . This was followed up by mentoring within the classroom by our ALL mentor and team leaders provider once or twice a term depending on identified needs.</p> <p>Focus students were identified and monitored</p> <p>Reading Recovery for those 6 year olds who were below or well below the national standard in reading</p>	<p>2018- 35.4% of Maori students were below the expected curriculum levels</p> <p>2019- 41.3% of Maori students were below the expected curriculum levels</p> <p><i>Decrease in achievement of 5.9%</i></p> <p>2018- 53.5% of Pacific Island students were below the expected curriculum levels</p> <p>2019- 48.4% of Pacific Island students were below expected curriculum levels</p> <p><i>Increase in achievement 5.1 %</i></p>	<p>Classes had to be split into other classes on many occasions due to reliever shortages. This does not provide targeted teaching for all students.</p> <p>The ALL programme was targeting 12 students in the withdrawal time and was therefore unable to gain full coverage of the students in need.</p> <p>Due to a shortage of teaching staff available we had to take on staff that were unable to make a difference in student learning where skilled teaching is required.</p> <p>Increased focus on Pacific Island culture and beliefs. Pacific Island teachers teaching Pacific Island children, knowing them well, their cultures etc.</p>	<p>Our mentor will be working with leadership on leadership skills through literacy and will also be providing some intense PD training sessions throughout the year with teaching staff.</p> <p>Maori students have been immersed in Kapa Haka this year with some strong leaders as mentors. This has led to a rise on confidence in our Maori students.</p> <p>We have also found a correlation between increased art, music and cultural practices having a positive effect on student achievement. This will also be a focus for our teaching as inquiry this year.</p>
<p>Planning for next year:</p>			



Apply for ALL hours for PD and in class support for existing staff and new teachers.
Team Leaders will be in school ALL coaches and do observations on and support staff in implementing this programme