

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

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

### **Opinion**

We have audited the financial statements of the School on pages 2 to 16, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### **Basis for our opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

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



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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

### Independence

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

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



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

# RIVERVIEW SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

**Ministry Number:** 1594

**Principal:** Ken McLeay

**School Address:** 23 Riverview Road, Kerikeri 0230

**School Postal Address:** P O Box 942, Kerikeri 0230

**School Phone:** 09 407 7277

**School Email:** admin@riverview.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sarah Jackson	Chair Person	Elected Parent Representation	May 2022
Ken McLeay	Principal	ex Officio	
Andrew Roberts	Parent Rep	Elected Parent Representation	May 2022
Chris Baker	Treasurer	Elected Parent Representation	May 2022
Rebecca Davison	Secretary	Elected Parent Representation	May 2022
Toni Dawson	Parent Rep	Elected Parent Representation	Resigned 2021
John Bowron	Staff Rep		

**Accountant / Service Provider:** PKF Kerikeri Limited

# RIVERVIEW SCHOOL

Annual Report - For the year ended 31 December 2020

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# Riverview 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.

Board Chairperson: Sarah Jackson

Signature of Board Chairperson

31 May 2021

Date:

Principal: Ken McLeay

Signature of Principal

31 May 2021

Date:

# Riverview School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	3,647,891	2,999,249	3,427,511
Locally Raised Funds	3	175,409	190,520	332,401
Interest income		2,299	7,600	6,374
		<u>3,825,599</u>	<u>3,197,369</u>	<u>3,766,286</u>
<b>Expenses</b>				
Locally Raised Funds	3	135,857	138,850	165,949
Learning Resources	4	2,169,160	1,883,443	2,180,421
Administration	5	238,545	242,699	259,520
Finance		1,629	-	1,732
Property	6	1,055,080	908,465	958,182
Depreciation	7	94,965	59,999	117,908
Transport		137,412	-	139,925
		<u>3,832,648</u>	<u>3,233,456</u>	<u>3,823,637</u>
<b>Net Surplus / (Deficit) for the year</b>		(7,049)	(36,087)	(57,351)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>(7,049)</u></u>	<u><u>(36,087)</u></u>	<u><u>(57,351)</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

BDO Northland  
Assurance

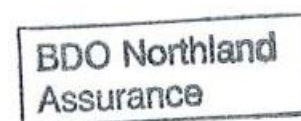
# Riverview School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>897,722</u>	<u>897,722</u>	<u>944,598</u>
Total comprehensive revenue and expense for the year		(7,049)	(36,087)	(57,351)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	9,750	10,475
<b>Equity at 31 December</b>	21	<u>890,673</u>	<u>871,385</u>	<u>897,722</u>
Retained Earnings		890,673	871,385	897,722
<b>Equity at 31 December</b>		<u>890,673</u>	<u>871,385</u>	<u>897,722</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.





# Riverview School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	867,727	191,794	422,859
Accounts Receivable	9	180,516	144,640	144,641
GST Receivable		-	6,010	6,010
Prepayments		14,279	18,150	19,479
Inventories	10	907	2,132	2,132
Transport Network		23,621	21,719	21,719
Funds Due for Capital Works Projects	16	29,337	4,529	4,529
		<u>1,116,387</u>	<u>388,974</u>	<u>621,370</u>
<b>Current Liabilities</b>				
GST Payable		34,501	-	-
Accounts Payable	12	179,306	175,534	177,513
Revenue Received in Advance	13	9,845	-	100
Provision for Cyclical Maintenance	14	10,800	35,326	26,626
Finance Lease Liability - Current Portion	15	10,266	11,347	11,347
Funds held for Capital Works Projects	16	474,558	445	445
		<u>719,276</u>	<u>222,652</u>	<u>216,031</u>
<b>Working Capital Surplus/(Deficit)</b>		397,111	166,322	405,339
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	548,165	738,374	528,695
		<u>548,165</u>	<u>738,374</u>	<u>528,695</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	44,660	29,229	29,229
Finance Lease Liability	15	9,943	4,082	7,083
		<u>54,603</u>	<u>33,311</u>	<u>36,312</u>
<b>Net Assets</b>		<u>890,673</u>	<u>871,385</u>	<u>897,722</u>
<b>Equity</b>	21	<u>890,673</u>	<u>871,385</u>	<u>897,722</u>

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

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# Riverview School

## Statement of Cash Flows

For the year ended 31 December 2020

	2020	2020 Budget	2019
Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	775,056	682,649	658,871
Locally Raised Funds	171,791	181,452	337,973
Goods and Services Tax (net)	45,523	(6,010)	3,757
Payments to Employees	(520,496)	(468,550)	(536,766)
Payments to Suppliers	(315,530)	(431,717)	(377,389)
Cyclical Maintenance Payments in the year	(35,966)	-	
Interest Paid	(1,629)	-	(1,732)
Interest Received	2,299	7,600	6,374
Net cash from/(to) Operating Activities	121,048	(34,576)	91,088
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	-	-	120
Purchase of Property Plant & Equipment (and Intangibles)	(114,435)	(269,679)	(109,363)
Net cash from/(to) Investing Activities	(114,435)	(269,679)	(109,242)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	10,475
Finance Lease Payments	(11,049)	21,307	(21,307)
Funds Held for Capital Works Projects	449,304	4,330	(18,569)
Net cash from/(to) Financing Activities	438,255	25,637	(29,401)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>444,868</b>	<b>(278,618)</b>	<b>(47,554)</b>
Cash and cash equivalents at the beginning of the year	8 422,859	470,413	470,413
<b>Cash and cash equivalents at the end of the year</b>	<b>8 867,727</b>	<b>191,794</b>	<b>422,859</b>

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.

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Assurance

# Riverview School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

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

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **k) Accounts Payable**

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

### **l) Employee Entitlements**

#### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### *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.

### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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.

**n) Provision for Cyclical Maintenance**

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

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

**o) Financial Instruments**

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

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

**p) 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.

**q) Goods and Services Tax (GST)**

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

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

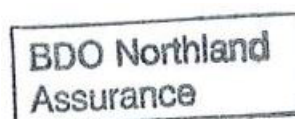
Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

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

**s) Services received in-kind**

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



## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	723,050	649,359	617,599
Teachers' Salaries Grants	1,868,143	1,560,000	1,831,057
Use of Land and Buildings Grants	863,411	756,600	791,937
Transport grants	139,314	-	142,432
Other Government Grants	53,973	33,290	44,486
	<b>3,647,891</b>	<b>2,999,249</b>	<b>3,427,511</b>

The school has opted in to the donations scheme for this year. Total amount received was \$62,700.

Other MOE Grants total includes additional COVID-19 funding totalling \$9,070 for the year ended 31 December 2020.

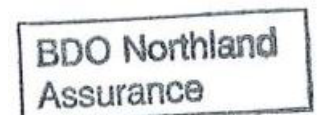
## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	8,320	38,000	136,984
Activities	19,489	30,500	38,722
Trading	14,530	17,600	17,162
Fundraising	10,119	8,000	31,729
OSCAR	73,218	61,460	70,133
Holiday Programme	49,733	34,960	37,671
	<b>175,409</b>	<b>190,520</b>	<b>332,401</b>
<b>Expenses</b>			
Activities	3,540	20,700	25,068
Trading	15,080	17,600	16,191
Fundraising (Costs of Raising Funds)	13,648	6,000	25,096
OSCAR	14,539	11,000	11,223
OSCAR - Salaries	49,962	47,000	51,285
Holiday Programme	7,611	7,150	8,740
Holiday Programme - Salaries	31,478	29,400	28,347
	<b>135,857</b>	<b>138,850</b>	<b>165,949</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>39,552</b>	<b>51,670</b>	<b>166,452</b>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Information and Communication Technology	4,817	4,800	4,373
Library Resources	2,784	2,850	2,537
Library Resources - Salaries	42,774	25,000	36,060
Employee Benefits - Salaries	2,063,576	1,754,580	2,049,940
Resource/attached teacher costs	41,901	57,013	41,368
Staff Development	13,308	39,200	46,144
	<b>2,169,160</b>	<b>1,883,443</b>	<b>2,180,421</b>



## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,780	5,000	6,030
Board of Trustees Fees	3,315	3,645	4,160
Board of Trustees Expenses	8,549	8,850	9,644
Communication	5,379	10,000	8,010
Consumables	14,535	29,100	23,756
Operating Lease	1,407	1,416	1,417
Other	64,806	55,245	84,043
Employee Benefits - Salaries	132,481	125,400	118,149
Insurance	4,293	4,043	4,311
	<u>238,545</u>	<u>242,699</u>	<u>259,520</u>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	45,408	48,175	44,432
Cyclical Maintenance Provision	35,966	8,700	7,813
Grounds	736	600	683
Heat, Light and Water	13,878	19,000	14,222
Rates	1,552	2,600	2,084
Repairs and Maintenance	17,415	17,100	18,780
Use of Land and Buildings	863,411	756,600	791,937
Employee Benefits - Salaries	76,714	55,690	78,232
	<u>1,055,080</u>	<u>908,465</u>	<u>958,182</u>

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

## 7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	8,547	5,400	8,547
Furniture and Equipment	14,453	9,132	14,302
Information and Communication Technology	33,371	21,084	34,248
Library Resources	2,793	1,764	2,626
Plant and Equipment	15,381	9,718	25,299
Playground and Ground Improvements	14,280	9,022	11,710
Resources	6,140	3,879	4,190
Sports	-	-	16,987
	<u>94,965</u>	<u>59,999</u>	<u>117,908</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	100	200	-
Bank Current Account	486,270	23,670	3,017
Bank Call Account	381,357	167,924	419,842
Cash and cash equivalents for Statement of Cash Flows	<u>867,727</u>	<u>191,794</u>	<u>422,859</u>

### The following notes should be used where applicable:

Of the \$867,727 Cash and Cash Equivalents, \$474,557 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$867,727 Cash and Cash Equivalents, \$9,845 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.



## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	12,686	9,068	9,069
Banking Staffing Underuse	33,415	-	-
Teacher Salaries Grant Receivable	134,415	135,572	135,572
	<u>180,516</u>	<u>144,640</u>	<u>144,641</u>
Receivables from Exchange Transactions	12,686	9,068	9,069
Receivables from Non-Exchange Transactions	167,830	135,572	135,572
	<u>180,516</u>	<u>144,640</u>	<u>144,641</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery, hats, swim caps and bus tickets	907	2,132	2,132
	<u>907</u>	<u>2,132</u>	<u>2,132</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Buildings - School	106,896	-	-	-	(8,547)	<b>98,349</b>
Furniture and Equipment	131,485	3,312	-	-	(14,453)	<b>120,344</b>
Information and Communication Technology	64,071	26,904	-	-	(33,371)	<b>57,604</b>
Library Resources	19,534	4,349	-	-	(2,793)	<b>21,090</b>
Plant and Equipment	46,322	9,934	-	-	(15,381)	<b>40,875</b>
Playground and Ground Improvements	123,387	54,536	-	-	(14,280)	<b>163,643</b>
Resources	34,206	15,401	-	-	(6,140)	<b>43,467</b>
Sports	2,793	-	-	-	-	<b>2,793</b>
<b>Balance at 31 December 2020</b>	<u>528,694</u>	<u>114,436</u>	<u>-</u>	<u>-</u>	<u>(94,965)</u>	<u><b>548,165</b></u>

The net carrying value of equipment held under a finance lease is **\$21,125 (2019: \$17,833)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2020</b>			
Buildings - School	155,670	(57,320)	<b>98,350</b>
Furniture and Equipment	289,142	(168,800)	<b>120,342</b>
Information and Communication Technology	291,377	(233,773)	<b>57,604</b>
Library Resources	109,775	(88,682)	<b>21,093</b>
Plant and Equipment	174,608	(133,735)	<b>40,873</b>
Playground and Ground Improvements	345,441	(181,798)	<b>163,643</b>
Resources	59,674	(16,207)	<b>43,467</b>
Sports	37,705	(34,912)	<b>2,793</b>
<b>Balance at 31 December 2020</b>	<u>1,463,392</u>	<u>(915,227)</u>	<u><b>548,165</b></u>

BDO Northland  
Assurance

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings - School	111,243	4,200	-	-	(8,547)	106,896
Furniture and Equipment	130,456	15,329	-	-	(14,302)	131,484
Information and Communication Technology	66,254	32,066	-	-	(34,248)	64,071
Library Resources	18,852	3,425	(115)	-	(2,626)	19,534
Plant and Equipment	50,889	20,733	(2)	-	(25,299)	46,323
Playground and Ground Improvements	114,961	20,137	-	-	(11,710)	123,387
Resources	24,923	13,472	-	-	(4,190)	34,206
Sports	19,780	-	-	-	(16,987)	2,793
	0					
<b>Balance at 31 December 2019</b>	<b>537,358</b>	<b>109,362</b>	<b>(117)</b>	<b>-</b>	<b>(117,909)</b>	<b>528,695</b>

The net carrying value of equipment held under a finance lease is \$17,833 (2018: \$23,413)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	-	-	-
Buildings	155,670	(48,774)	106,896
Building Improvements	285,832	(154,347)	131,484
Furniture and Equipment	264,473	(200,402)	64,071
Information and Communication Technology	105,426	(85,892)	19,534
Motor Vehicles	164,674	(118,354)	46,323
Textbooks	290,905	(167,518)	123,387
Leased Assets	44,273	(10,067)	34,206
Library Resources	37,705	(34,912)	2,793
<b>Balance at 31 December 2019</b>	<b>1,348,958</b>	<b>(820,263)</b>	<b>528,695</b>

## 12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	35,456	31,442	40,852
Employee Entitlements - Salaries	134,415	135,682	129,276
Employee Entitlements - Leave Accrual	9,435	8,410	7,385
	179,306	175,534	177,513
Payables for Exchange Transactions	178,741	175,004	176,983
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	565	530	530
	179,306	175,534	177,513

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Grants in Advance - Ministry of Education	9,845	-	-
Other	-	-	100
	9,845	-	100

BDO Northland  
Assurance

#### 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	55,855	55,855	48,042
Increase/ (decrease) to the Provision During the Year	35,966	8,700	7,813
Use of the Provision During the Year	(36,361)	-	-
Provision at the End of the Year	<u>55,460</u>	<u>64,555</u>	<u>55,855</u>
Cyclical Maintenance - Current	10,800	35,326	26,626
Cyclical Maintenance - Term	44,660	29,229	29,229
	<u>55,460</u>	<u>64,555</u>	<u>55,855</u>

#### 15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	11,690	11,347	12,564
Later than One Year and no Later than Five Years	10,736	4,082	8,078
Later than Five Years	-	-	-
	<u>22,427</u>	<u>15,429</u>	<u>20,642</u>

#### 16. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Blocks 7,11,12 Upgrade	<i>completed</i>	445	-	(445)	-	-
Septic Tank Upgrade	<i>in progress</i>	(322)	322	(2,167)	-	(2,167)
Carpark Upgrade	<i>in progress</i>	(4,207)	177,093	(4,184)	-	168,702
Caretaker's Shed	<i>in progress</i>	-	-	(939)	-	(939)
Roofing Works	<i>in progress</i>	-	24,300	(25,637)	-	(1,337)
Hall Fire System Upgrade	<i>in progress</i>	-	5,400	(650)	-	4,750
AMS 1,2, 13 Block Upgrades, Staff Toilet Upgrade, Staffroom Kitchen, ILE Upgrades	<i>in progress</i>	-	372,967	(82,302)	-	290,666
Water Tank Project	<i>in progress</i>	-	41,997	(31,557)	-	10,440
Shade Sail Project	<i>in progress</i>	-	-	(24,894)	-	(24,894)
Totals		<u>(4,084)</u>	<u>622,079</u>	<u>(172,774)</u>	<u>-</u>	<u>445,221</u>

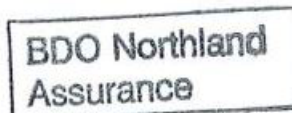
#### Represented by:

Funds Held on Behalf of the Ministry of Education	474,558
Funds Due from the Ministry of Education	29,337
	<u>445,221</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Upgrade Student Toilet Blocks	<i>completed</i>	3,413	102,935	(106,348)	-	-
Blocks 7,11,12 Upgrade	<i>in progress</i>	9,462	-	(9,017)	-	445
Septic Tank Upgrade	<i>in progress</i>	-	19,776	(20,098)	-	(322)
Carpark Upgrade	<i>in progress</i>	-	-	(4,207)	-	(4,207)
Totals		<u>12,875</u>	<u>122,711</u>	<u>(139,670)</u>	<u>-</u>	<u>(4,084)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	445
Funds Due from the Ministry of Education	4,529
	<u>(4,084)</u>



## 17. 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.

The Crown provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

## 18. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,315	4,160
Full-time equivalent members	0.10	0.13
<i>Leadership Team</i>		
Remuneration	357,156	341,949
Full-time equivalent members	3	3
Total key management personnel remuneration	360,471	346,109
Total full-time equivalent personnel	3.10	3.13

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	140 - 150	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5

### 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	-	1.00
110 - 120	1.00	-
	1.00	1.00

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

## 19. 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.

## 20. Commitments

### (a) Capital Commitments

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

(a) \$6,000 contract to have the Hall Fire System upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,400 has been received of which \$650 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$730,334 contract to have the AMS 1, 2, 13 Block Upgrades, Staff toilet, kitchen, ILE upgrades and floor covering replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$372,967 has been received of which \$82,303 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$199,131 contract to have the Carpark upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$177,093 has been received of which \$8,391 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) \$46,729 contract to have Water Tanks Installed for Emergency Water Supply as agent for the Ministry of Education. This project is fully funded by the Ministry and \$41,997 has been received of which \$31,557 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$445)

### (b) Operating Commitments

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

(a) VisTab Sign In/Out, EFTPOS terminal and Aqua Hydration filter system.

The Photocopier Lease and all TELA Operating leases entered in to after 1 January 2016 are now recognised as Finance Leases.

	2020 Actual \$	2019 Actual \$
No later than One Year	1,344	1,632
Later than One Year and No Later than Five Years	901	357
	<u>2,245</u>	<u>1,989</u>

## 21. 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.

## 22. 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

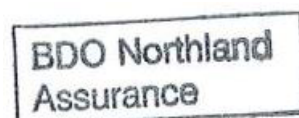
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	867,727	191,794	422,859
Receivables	180,516	144,640	144,641
Total Financial assets measured at amortised cost	<u>1,048,243</u>	<u>336,434</u>	<u>567,500</u>

### Financial liabilities measured at amortised cost

Payables	178,741	175,004	176,983
Finance Leases	20,209	15,429	18,430
Total Financial Liabilities Measured at Amortised Cost	<u>198,950</u>	<u>190,433</u>	<u>195,413</u>

## 23. Events After Balance Date

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



**Report on Kiwisport Expenditure at Riverview School  
during the 2020 School Year.**



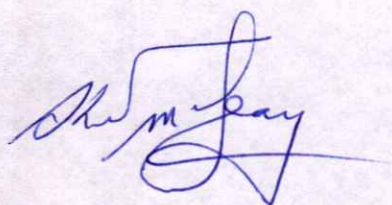
According to the final instalment notice for 2020 (dated 26-09-2020) funding for Kiwisport consisted of the following:

Initial amount (based on 399 students)	\$5513.14
Plus adjustment (based on 437 students)	\$525.06
Plus adjustment (based on 453 students)	\$221.08
Less adjustment (based on 433 students)	(\$276.35)
<b>Total Income</b>	<b>\$5982.93</b>

Expenditure of this provision was used for the following Kiwisport projects:

1. Swimming Sports	<b>\$1013.39</b>
• Purchase swimming medals - Award Trophy & Engraving	\$81.13
• Release for teacher to organise the school & inter-school events	\$470.52
• Hire busses – Clarks Coachlines	\$461.74
2. Cross Country	<b>\$316.82</b>
• Cross country medals – Award Trophy & Engraving	\$316.82
3. PE Kits for Classes – Due to COVID, classes were unable to share equipment	<b>\$3887.74</b>
• Tennis Balls & Skipping Ropes	\$316.82
• Class kits ( Basketballs, Soccer balls, Playground balls, Frisbees, Field Markers	\$3606.87
<b>Total expenditure</b>	<b>\$5217.95</b>

Respectfully submitted:



Ken McLeay  
Principal Riverview School

# Analysis of Variance Reporting



<b>School Name:</b>	Riverview School	<b>School Number:</b>	1594												
<b>Strategic Aim:</b>	To improve Literacy and Numeracy outcomes for ākonga who identify as Maori at Riverview school														
<b>Annual Aim:</b>	To raise Maori ākonga achievement outcomes by around 3 – 5%.														
<b>Target:</b>	Our school target is for 80% or more of all students to be at or above expectation in Reading, Writing and Mathematics, at the end of each year. Over recent years, this result has been adversely affected by low results from our Maori ākonga cohort. It is our hope that, by lifting the results for Maori Akonga, the school wide results will also improve.														
<b>Baseline Data:</b>	<p><b><u>At the end of 2019</u> our data told us the following about student achievement in core areas:</b></p> <table border="1"> <thead> <tr> <th></th> <th><u>Reading</u></th> <th><u>Writing</u></th> <th><u>Maths</u></th> </tr> </thead> <tbody> <tr> <td>All students (n432)</td> <td>N(366) = 85%</td> <td>N(342) = 79%</td> <td>N(319) = 74%</td> </tr> <tr> <td>Maori students (n117)</td> <td>N(88) = 75%</td> <td>N(80) = 68%</td> <td>N(43) = 65%</td> </tr> </tbody> </table> <p>This demonstrates the gap between “all students” and those identifying as Maori being 10%, 11% and 9% respectively</p>				<u>Reading</u>	<u>Writing</u>	<u>Maths</u>	All students (n432)	N(366) = 85%	N(342) = 79%	N(319) = 74%	Maori students (n117)	N(88) = 75%	N(80) = 68%	N(43) = 65%
	<u>Reading</u>	<u>Writing</u>	<u>Maths</u>												
All students (n432)	N(366) = 85%	N(342) = 79%	N(319) = 74%												
Maori students (n117)	N(88) = 75%	N(80) = 68%	N(43) = 65%												

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>In order to support this initiative, the following was put in place:</p> <p>a. <b>Vicki Bell</b> has a Management Unit with responsibility for coordinating the efforts we are making and summarising progress. She led various PLD initiatives for staff.</p> <p>b. The inclusion of <b>Whānau Hui meetings</b> at least once each term with the first one being February 20</p> <p>c. <b>Specialist te Reo Maori in classes</b> is continuing with one specialist lesson per week per class and, while there was a class less that we had in 2019, one extension class for high ability students in te Reo was included. Also, each staff member (including Office Staff and Learning Support Assistants) was attached to a class's weekly lesson, to grow their competency in te Reo.</p> <p>d. <b>Kapa haka would</b> continue to be of high priority, and a plan to have our performing group</p> <p>i. Take part in a combined schools kapa haka performance at the</p>	<p>Many of the strategies were adversely affected by the Covid-19 lockdown and various levels of restriction throughout the year. For example:</p> <ul style="list-style-type: none"> <li>• Only one <b>Whānau Hui</b> was able to be successfully held.</li> <li>• The kapa haka programme was significantly affected. The 200<sup>th</sup> anniversary "Tuhono" event was cancelled and no combined kapa haka festivals were held.</li> <li>• The planned two days of visits by teachers to other schools were cancelled.</li> <li>• Only a small number of staff could complete the He Papa Tikanga course, and not as a school group.</li> </ul> <p>However: End of Year student achievement data shows that some very positive gains have been made.</p>	<p>We believe that the combination of strategies was significant in the success we had. It was not just one or two of them.</p> <p>While the school's lockdowns and restrictions had a negative impact on some strategies, some ākonga, both Maori and non-Maori, enjoyed the on-line individualised programmes while learning from home.</p> <p>The use of Board funding to give each classroom teacher 30 minutes a week dedicated to the learning needs of identified Maori students, is viewed as being a particularly effective strategy.</p> <p>The cancellation of a number of events was unavoidable. However, we noted a quiet resilience and determination to keep working on this major goal, both from the teachers</p>	<p>As a result of this pleasing improvement, we are continuing with this improvement focus in 2021. We have committed to the following:</p> <ol style="list-style-type: none"> <li>1. The Board has allocated even more funding to release classroom teachers across the school to work with identified Maori ākonga</li> <li>2. We have committed to continuing the whanau hui with the first one planned in March.</li> <li>3. The weekly te reo classes across the school shall continue (BOT funded) together with all staff being required to attend.</li> <li>4. The school has entered into an MOE funded PLD contract over the next 18 months on "Cultural Capability". Lisa Watson from the University of Auckland is working with staff and students.</li> </ol>



<p>Tuhono event at Kororipo Pa on 21 March. This was in celebration of Kerikeri township’s 200<sup>th</sup> anniversary</p> <p>ii. attend a combined schools festival in Term 4.</p> <p>e. <b>A two-day road trip for teachers</b> was planned for August, to visit English medium schools that have proven success in raising Maori student achievement</p> <p>f. Professional Development Opportunity for all staff using the <b>“He Papa Tikanga”</b> programme run by Te Wananga o Aotearoa – hosted at our school.</p> <p>g. The <b>BOT funded \$5,000 for additional Teacher Aid</b> time to release classroom teachers once a week for 30 minutes to work with identified Maori ākonga to lift their achievement levels.</p>	<p>In Reading <b>82%</b> (N=106 out of 130) of Maori ākonga were at or above expectation compared to 85% of all students.</p> <p>In Writing <b>75%</b> (N=97 out of 130) of Maori ākonga were at or above expectation compared to 77% of all students.</p> <p>In Maths <b>74%</b> (N=96 out of 130) of Maori ākonga were at or above expectation compared to 76% of all students.</p> <p><b>To have our Maori cohort at only 2 – 3 % below the whole school average is significantly better than at the end of the previous year when they were 10%, 11% and 9% lower respectively.</b></p>	<p>and other staff, and from the students themselves. What would naturally be seen as a set back may actually have helped us make the desired gains in more subtle ways.</p>	<p>5. The visit to successful model schools is still a plan but we are holding off with this until the Covid threats are more settled.</p> <p>6. Our programmes will be extended somewhat to assist Maori ākonga who are only just below expectation, or higher, to make gains in their learning.</p>
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## Planning for next year:

### For the 2021 Annual Plan and Budget:

1. The Board has allocated even more funding to release classroom teachers across the school to work with identified Maori ākonga
2. We have committed to continuing the whanau hui with the first one planned in March.
3. The weekly te reo classes across the school shall continue (BOT funded, 0.4 of a Full Time Teacher)) together with all staff being required to attend.
4. The school has entered into an MOE funded PLD contract over the next 18 months on “Cultural Capability”. Lisa Watson from the University of Auckland is working with staff and students.
5. The visit to successful model schools is still a plan but we are holding off with this until the Covid threats are more settled.