

# PAEROA CHRISTIAN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1169

**Principal:** Royce Mcmurtrie

**School Address:** Coronation Street, Paeroa

**School Postal Address:** P O Box 267, PAEROA, 3640

**School Phone:** 07 862 7315

**School Email:** office@paeroachristian.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Bill Tissingh	Chairperson	Appointed	Pastor	Jun 2022
Royce McMurtrie	Principal	Ex Officio		
Heather Pont	Parent Rep	Elected	Homemaker	Jun 2022
Frances Wanhill	Parent Rep	Elected	Early Child Care Teachi	Jun 2022
Leanne Charteris	Parent Rep	Elected		Jun 2019
Lukas De Haast	Parent Rep	Elected	Council Transportation	Jun 2022
Corrie Anderson	Parent Rep	Elected	Teacher	Jun 2022
Matthew Radford	Parent Rep	Elected	IT	Jun 2022
Jill Robertson	Proprietors Rep	Appointed	Retired	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# PAEROA CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2019

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# Paeroa Christian School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

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

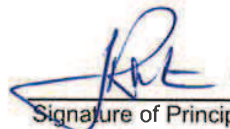
The School's 2019 financial statements are authorised for issue by the Board.

Lukas Johannes de Haast  
Full Name of Board Chairperson

  
Signature of Board Chairperson

Date: 20/05/2020

Lionel Royce McMurtrie  
Full Name of Principal

  
Signature of Principal

Date: 20/05/2020

**Paeroa Christian School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	374,041	335,499	310,146
Locally Raised Funds	3	29,461	7,220	47,503
Use of Land and Buildings Integrated		76,804	68,716	76,804
Interest income		137	150	136
		480,443	411,585	434,589
<b>Expenses</b>				
Locally Raised Funds	3	10,479	2,300	20,684
Learning Resources	4	290,532	236,760	238,415
Administration	5	52,624	50,145	44,621
Finance		1,158	300	1,276
Property	6	75,105	96,516	104,631
Depreciation	7	12,030	10,500	8,410
		441,928	396,521	418,037
<b>Net Surplus / (Deficit) for the year</b>		38,515	15,064	16,552
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		38,515	15,064	16,552

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

**Paeroa Christian School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<b>28,738</b>	<b>22,803</b>	<b>12,186</b>
Total comprehensive revenue and expense for the year		38,515	15,064	16,552
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,257	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	21	<b>68,510</b>	<b>37,867</b>	<b>28,738</b>
Retained Earnings		68,510	37,867	28,738
<b>Equity at 31 December</b>		<b>68,510</b>	<b>37,867</b>	<b>28,738</b>

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.

**Paeroa Christian School**  
**Statement of Financial Position**

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	45,883	70,146	61,774
Accounts Receivable	9	27,532	12,005	17,262
Prepayments		1,886	2,784	271
Inventories	10	46	178	161
		<u>75,347</u>	<u>85,113</u>	<u>79,468</u>
<b>Current Liabilities</b>				
GST Payable		3,728	7,200	3,484
Accounts Payable	12	31,986	20,270	23,173
Revenue Received in Advance	13	759	309	309
Provision for Cyclical Maintenance	14	-	6,750	13,748
Finance Lease Liability - Current Portion	15	7,696	3,732	3,978
		<u>44,169</u>	<u>38,261</u>	<u>44,692</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>31,178</u>	<u>46,852</u>	<u>34,776</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	50,273	28,077	26,914
		<u>50,273</u>	<u>28,077</u>	<u>26,914</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	4,380	32,010	27,900
Finance Lease Liability	15	8,561	5,052	5,052
		<u>12,941</u>	<u>37,062</u>	<u>32,952</u>
<b>Net Assets</b>		<u>68,510</u>	<u>37,867</u>	<u>28,738</u>
<b>Equity</b>		<u>68,510</u>	<u>37,867</u>	<u>28,738</u>

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

**Paeroa Christian School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		122,906	125,271	108,597
Locally Raised Funds		30,408	7,150	47,135
Goods and Services Tax (net)		244	-	(3,716)
Payments to Employees		(72,709)	(49,550)	(57,715)
Payments to Suppliers		(56,431)	(37,548)	(65,610)
Cyclical Maintenance Payments in the year		(13,317)	-	-
Interest Paid		(1,158)	(300)	(1,276)
Interest Received		137	150	136
Net cash from Operating Activities		10,080	45,173	27,551
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(21,620)	(13,500)	(5,377)
Net cash from Investing Activities		(21,620)	(13,500)	(5,377)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,257	-	-
Finance Lease Payments		(5,608)	(4,600)	(3,473)
Net cash from Financing Activities		(4,351)	(4,600)	(3,473)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(15,891)</b>	<b>27,073</b>	<b>18,701</b>
Cash and cash equivalents at the beginning of the year	8	61,774	43,073	43,073
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>45,883</b>	<b>70,146</b>	<b>61,774</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

# **Paeroa Christian School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

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

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

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

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

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

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

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to 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 25.

###### ***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 11.

#### **Cyclical Maintenance Provision**

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

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

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

#### **Classification of leases**

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

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

#### **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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

#### **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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

#### **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 Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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 \$500 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:

Furniture and Equipment	5-15 Years
Information and Communication	5 Years
Library Resources	8 Years DV
Leased assets are depreciated over the life of the lease.	

## **l) Intangible Assets**

### *Software costs*

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

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

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

These include salaries and wages accrued up to balance date, 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.

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

#### **t) 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.

**u) Borrowings**

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

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.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	114,234	125,271	102,211
Teachers' Salaries Grants	252,209	210,228	200,260
Relief Teachers	-	-	3,111
Resource Teachers Learning and Behaviour Grants	-	-	261
Other MoE Grants	7,598	-	4,303
	<b>374,041</b>	<b>335,499</b>	<b>310,146</b>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	14,339	5,950	28,969
Bequests & Grants	200	-	-
Activities	13,010	-	17,180
Trading	1,912	1,270	1,154
Fundraising	-	-	200
	<b>29,461</b>	<b>7,220</b>	<b>47,503</b>
<b>Expenses</b>			
Activities	9,263	-	18,722
Trading	1,216	2,300	1,962
	<b>10,479</b>	<b>2,300</b>	<b>20,684</b>
<i>Surplus for the year Locally raised funds</i>	<b>18,982</b>	<b>4,920</b>	<b>26,819</b>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	8,992	10,232	7,880
Library Resources	36	350	100
Employee Benefits - Salaries	279,817	223,178	224,028
Staff Development	1,687	3,000	6,407
	<b>290,532</b>	<b>236,760</b>	<b>238,415</b>



## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,732	4,200	4,190
Board of Trustees Fees	220	2,500	605
Board of Trustees Expenses	3,320	2,500	3,543
Communication	1,351	1,395	1,432
Operating Lease	-	300	384
Other	7,938	4,850	3,609
Employee Benefits - Salaries	28,509	25,400	23,567
Insurance	4,054	4,000	2,784
Service Providers, Contractors and Consultancy	4,500	5,000	4,507
	<u>52,624</u>	<u>50,145</u>	<u>44,621</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,543	2,700	2,436
Cyclical Maintenance Expense	(23,951)	3,500	6,388
Grounds	1,701	1,700	1,767
Heat, Light and Water	2,789	3,700	3,619
Repairs and Maintenance	4,147	5,000	5,108
Use of Land and Buildings	76,804	68,716	76,804
Employee Benefits - Salaries	12,072	11,200	8,509
	<u>75,105</u>	<u>96,516</u>	<u>104,631</u>

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

## 7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	4,157	3,753	3,006
Information and Communication Technology	1,145	1,132	907
Leased Assets	6,249	4,987	3,994
Library Resources	479	628	503
	<u>12,030</u>	<u>10,500</u>	<u>8,410</u>

## 8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	45,883	70,146	61,774
Cash equivalents for Cash Flow Statement	<u>45,883</u>	<u>70,146</u>	<u>61,774</u>

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



## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	677
Banking Staffing Underuse	4,782	-	2,433
Teacher Salaries Grant Receivable	22,750	12,005	14,152
	<u>27,532</u>	<u>12,005</u>	<u>17,262</u>
Receivables from Exchange Transactions	-	-	677
Receivables from Non-Exchange Transactions	27,532	12,005	16,585
	<u>27,532</u>	<u>12,005</u>	<u>17,262</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	46	63	101
Uniforms	-	115	60
	<u>46</u>	<u>178</u>	<u>161</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	12,658	13,689	-	-	(4,157)	22,191
Information and Communication Tech	2,110	5,097	-	-	(1,145)	6,062
Leased Assets	8,620	16,293	-	-	(6,249)	18,664
Library Resources	3,526	309	-	-	(479)	3,356
<b>Balance at 31 December 2019</b>	<u>26,914</u>	<u>35,388</u>	<u>-</u>	<u>-</u>	<u>(12,030)</u>	<u>50,273</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Furniture and Equipment	62,715	(40,524)	22,191
Information and Communication	19,217	(13,155)	6,062
Leased Assets	30,939	(12,275)	18,664
Library Resources	29,270	(25,914)	3,356
<b>Balance at 31 December 2019</b>	<u>142,141</u>	<u>(91,868)</u>	<u>50,273</u>

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	11,355	4,309	-	-	(3,006)	12,658
Information and Communication Tech	2,342	676	-	-	(907)	2,110
Leased Assets	12,614	-	-	-	(3,994)	8,620
Library Resources	3,636	392	-	-	(503)	3,526
<b>Balance at 31 December 2018</b>	<b>29,947</b>	<b>5,377</b>	<b>-</b>	<b>-</b>	<b>(8,410)</b>	<b>26,914</b>

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	49,026	(36,368)	12,658
Information and Communication	14,121	(12,011)	2,110
Leased Assets	22,821	(14,201)	8,620
Library Resources	28,961	(25,435)	3,526
<b>Balance at 31 December 2018</b>	<b>114,929</b>	<b>(88,015)</b>	<b>26,914</b>

#### 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	3,858	3,373	2,304
Accruals	4,509	4,415	6,155
Capital Accruals for PPE items	43	-	-
Employee Entitlements - Salaries	22,750	12,005	14,152
Employee Entitlements - Leave Accrual	826	477	562
	<b>31,986</b>	<b>20,270</b>	<b>23,173</b>
Payables for Exchange Transactions	31,986	20,270	23,173
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>31,986</b>	<b>20,270</b>	<b>23,173</b>

The carrying value of payables approximates their fair value.

#### 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	450	-	-
Proprietors Dues	309	309	309
	<b>759</b>	<b>309</b>	<b>309</b>

#### 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	41,648	35,260	35,260
Increase/(decrease) to the Provision During the Year	(23,951)	3,500	6,388
Use of the Provision During the Year	(13,317)	-	-
Provision at the End of the Year	4,380	38,760	41,648
Cyclical Maintenance - Current	-	6,750	13,748
Cyclical Maintenance - Term	4,380	32,010	27,900
	4,380	38,760	41,648

#### 15. 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	8,125	3,732	4,697
Later than One Year and no Later than Five Years	8,670	5,052	5,590
	16,795	8,784	10,287

#### 16. 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 Proprietor of the School (Paeroa Christian School Society) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor that are material transactions that have occurred has been disclosed appropriately.

The Proprietor 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 2019 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

## 17. 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	220	605
Full-time equivalent members	0.11	0.25
<i>Leadership Team</i>		
Remuneration	107,823	100,516
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	108,043	101,121
Total full-time equivalent personnel	1.11	1.25

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

### *Principal*

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
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	-	-
	0.00	0.00

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

## 18. 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	-	-

## 19. Contingencies

There are no contingent liabilities (except as noted below) 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.

## 20. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

## 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	45,883	70,146	61,774
Receivables	27,532	12,005	17,262
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	73,415	82,151	79,036

### Financial liabilities measured at amortised cost

Payables	31,986	20,270	23,173
Borrowings - Loans	-	-	-
Finance Leases	16,257	8,784	9,030
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	48,243	29,054	32,203

## 23. 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.

## 24. Comparatives

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

## 25. Adoption of PBE IFRS 9 Financial Instruments

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

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

- Note 8 Cash and Cash Equivalents:

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

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

## Independent Auditor's Report

# To the Readers of Paeroa Christian School's Financial Statements

## For the Year Ended 31 December 2019

The Auditor-General is the auditor of Paeroa Christian School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 2020. This is the date at which our opinion is expressed.

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

### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in Note 23 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

### 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.

#### ACCOUNTANTS & ADVISORS

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Auckland 1010, New Zealand  
PO Box 106 090  
Auckland 1143, New Zealand  
Telephone: +64 9 366 5000  
**williambuck.co.nz**

William Buck Audit (NZ) Limited

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

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

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

A handwritten signature in blue ink, appearing to read 'D Wright', with a horizontal line underneath.

**Darren Wright**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance Reporting - Mathematics

<b>School Name:</b>	Paeroa Christian School	<b>School Number:</b>	1169
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<b>Strategic Aim:</b>	All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum Levels.  All teaching and learning programmes point students to the Living Creator God.																																																																																																	
<b>Annual Aim:</b>	Increase the number of students successfully achieving at or above desired NZ Curriculum Levels.																																																																																																	
<b>Target:</b>	By November 2019 have 78% of students doing maths at or above the appropriate NZ Curriculum Level for their age. Develop a plan to accelerate achievement the 6 Maori, 5 girl and 4 boy students below NZ Curriculum Levels. To work with parents of students who are not achieving NZ Curriculum Levels to lift their achievement in maths.																																																																																																	
<b>Baseline Data:</b>	<div>2018 Results – whole school</div> <table><tr><th>Mathmatics</th><th></th><th>Above</th><th>At</th><th>Below</th><th>Well Below</th><th>No. of students</th><th>% at or above</th></tr><tr><td></td><td>Nov-18</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>All students</td><td></td><td>8</td><td>20</td><td>8</td><td>1</td><td>37</td><td>76%</td></tr><tr><td>Maori</td><td></td><td>1</td><td>4</td><td>5</td><td>1</td><td>11</td><td>45%</td></tr><tr><td>Boys</td><td></td><td>7</td><td>9</td><td>4</td><td>0</td><td>20</td><td>80%</td></tr><tr><td>Girls</td><td></td><td>1</td><td>11</td><td>4</td><td>1</td><td>17</td><td>71%</td></tr></table>	Mathmatics		Above	At	Below	Well Below	No. of students	% at or above		Nov-18							All students		8	20	8	1	37	76%	Maori		1	4	5	1	11	45%	Boys		7	9	4	0	20	80%	Girls		1	11	4	1	17	71%	<div>2019 Results – End of Year</div> <table><tr><th>Mathmatics</th><th></th><th>Above</th><th>At</th><th>Below</th><th>Well Below</th><th>No. of students</th><th>% at or above</th></tr><tr><td></td><td>Nov-19</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>All students</td><td></td><td>16</td><td>26</td><td>10</td><td>0</td><td>52</td><td>81%</td></tr><tr><td>Maori</td><td></td><td>3</td><td>4</td><td>4</td><td>0</td><td>11</td><td>64%</td></tr><tr><td>Boys</td><td></td><td>11</td><td>15</td><td>3</td><td>0</td><td>29</td><td>90%</td></tr><tr><td>Girls</td><td></td><td>5</td><td>11</td><td>7</td><td>0</td><td>23</td><td>70%</td></tr></table>	Mathmatics		Above	At	Below	Well Below	No. of students	% at or above		Nov-19							All students		16	26	10	0	52	81%	Maori		3	4	4	0	11	64%	Boys		11	15	3	0	29	90%	Girls		5	11	7	0	23	70%
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<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>
<ul style="list-style-type: none"> <li>Collect accurate quality data on individual students. Target students identified. Target children will have an individual plan that will include such things as the use of teacher aides to support the learner.</li> <li>On identification, (March) meet with parents of students (Target Students) not achieving. Have a review meeting in July.</li> <li>Support new staff with assessment support, guidance for their programmes.</li> <li>Students will engage in maths strategies and knowledge at their level in the first part of the day. This will include number and other strands of maths curriculum. Years 1-2 programme will involve primarily concrete materials. All levels will include a regular basic fact programme</li> <li>Students will start to use Learning Process, Quality Learners, Kids Speak to take ownership of learning.</li> <li>Quality formative teaching (assessment), use of Numeracy Progressions and various forms of grouping students to meet their individual needs.</li> </ul>	<p>Our students achieved 81% “At” or “Above” expected NZ Curriculum Levels. This was a 3% above of our target.</p> <p>Maori students improved most a group with a positive move for 45% to 64% at or above NZ curriculum level.</p> <p>With the exception of 1 student, all target students made progress. It is pleasing that three TS have achieved accelerated progress and will not be TS in maths next year. While not all achieved the goals set during the year, teachers commented that there was generally an improvement in attitude to maths and most TS. The one TS that is yet to achieve has MOE support and is undertaking a wide range of testing with the MOE Psychologist. We have yet to receive any valuable advice from them.</p>	<p>Staff are encouraged by the improvements with maths results overall. This can be attributed to the PLD provided by Bruce Moody and the teachers using the Numeracy Progressions as a base. The resourcing directed to maths has been beneficial also.</p>	<p>Next year we will continue to use a range of support. Term 2 we begin running Numeracy Workshops that will specifically focus on a particular Numeracy Progression. Workshops will be run by teachers, principal and teacher aids and are based on the Seed Video series. Teachers will also use seed video’s with children in an attempt to develop flip classrooms. We have experienced some positive results from online resources such as Mathletics (Years 3 – 8) and Maths seeds (Years 1 &amp; 2) and will continue to work with Maori and Girls to improve their learning goals. Our senior class teacher has committed to running a school-wide inquiry on Maori Students Our school will continue on an improvement journey with Maths.</p>

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**Planning for next year:**

See 2020 Charter and Improvement domain – mathematics.

# Analysis of Variance Reporting - Reading



<b>School Name:</b>	Paeroa Christian School	<b>School Number:</b>	1169
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<b>Strategic Aim:</b>	All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum Levels.  All teaching and learning programmes point students to the Living Creator God.											
<b>Annual Aim:</b>	Increase the number of students successfully achieving at or above desired NZ Curriculum Levels.											
<b>Target:</b>	<ul style="list-style-type: none"><li>▪ By November 2019 have 80% of students reading at or above the appropriate NZ Curriculum Level for their age.</li><li>▪ Develop a plan to accelerate achievement the 2 Maori, 5 girls and 3 boy students below NZ Curriculum Levels.</li><li>▪ To work with parents of students who are not achieving NZ Curriculum Levels to lift their achievement in reading.</li></ul>											
<b>Baseline Data:</b>	2018 Result						2019 Results – End of Year					

<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>
<ul style="list-style-type: none"> <li>Collect accurate quality data on individual students. Target students identified. Target children will have an individual plan that will include such things as the use of teacher aids and reading recovery to support the learner.</li> <li>On identification, (March) meet with parents of students (Target Students) not achieving. Have a review meeting in July.</li> <li>Work with RR, RTLB and RTLT, SWIS to develop programmes to help meet these students' needs.</li> <li>Support "new" staff with assessment analysis and their teaching programmes.</li> <li>Work with our Community of Schools here in Paeroa and our Faith Based Cluster.</li> </ul>	<p><u>Whole School</u> Our students achieved 79% target.</p> <p><u>Targets</u> We were disappointed in the final result with reading this term. We had begun Repeated Reading (RTLit had shared with us) with most TS and it appeared to be working. The results have yet to show it but we will continue in 2020 as we agree it should see results over time. The two TS who have yet to progress have back stories and are working with either MOE or RTLB for more specialised support. Pleasingly, two TS have reached the curriculum level for their age and will not be TS next year.</p>	<p>Minimal variance. Some of which is the result of significant increase in role 37 to 52. A number of which, are below in their reading (transferred in from other schools)</p> <p>Our targets did not make the progress we had hoped for. We attribute this to a number of factors including the lack of Reading Recovery teacher. Also, some of the support came too late to make a difference in accelerated achievement.</p>	<p>Next year we will continue to use a range of support including buddy and parent readers. TS in Years 3 – 8 will have access to Repeated Reading with teacher aide. We have experienced some positive results from online resources such as Wushka and will continue to build on this. We will continue to build our phonics program in the junior school.</p> <p>Leanne will lead a school-wide inquiry focussing on girls reading. Focus will be on capturing student voice to inform teacher practice. Find and employ a Reading Recovery teacher early 2020.</p>
<b>Planning for next year:</b>			
See 2020 Charter and Improvement domain – reading.			

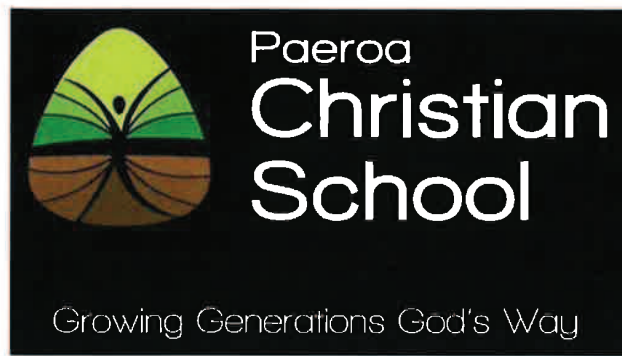
# Analysis of Variance Reporting - Writing



<b>School Name:</b>	Paeroa Christian School	<b>School Number:</b>	1169																																																																																												
<b>Strategic Aim:</b>	<p>All students are able to access the New Zealand Curriculum as evidenced by progress and achievement in relation to the New Zealand Curriculum Levels.</p> <p>All teaching and learning programmes point students to the Living Creator God.</p>																																																																																														
<b>Annual Aim:</b>	Increase the number of students successfully achieving at or above desired NZ Curriculum Levels.																																																																																														
<b>Target:</b>	<ul style="list-style-type: none"> <li>By November 2019 have 86% of students writing at or above the appropriate NZ Curriculum Level for their age.</li> <li>Develop a plan to accelerate achievement the 4 Maori, 4 girls and 2 boy students below NZ Curriculum Levels.</li> <li>To work with parents of students who are not achieving NZ Curriculum Levels to lift their achievement in reading.</li> </ul>																																																																																														
<b>Baseline Data:</b>	<p>Data from 2018 to develop targets</p> <table border="1"> <thead> <tr> <th>Writing</th> <th>Above</th> <th>At</th> <th>Below</th> <th>Well Below</th> <th>No. of students</th> <th>% at or above</th> </tr> </thead> <tbody> <tr> <td>Nov-18</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>All students</td> <td>14</td> <td>17</td> <td>6</td> <td>0</td> <td>37</td> <td>84%</td> </tr> <tr> <td>Maori</td> <td>5</td> <td>3</td> <td>3</td> <td>1</td> <td>11</td> <td>73%</td> </tr> <tr> <td>Boys</td> <td>10</td> <td>8</td> <td>2</td> <td>0</td> <td>20</td> <td>90%</td> </tr> <tr> <td>Girls</td> <td>4</td> <td>9</td> <td>4</td> <td>0</td> <td>17</td> <td>76%</td> </tr> </tbody> </table>		Writing	Above	At	Below	Well Below	No. of students	% at or above	Nov-18							All students	14	17	6	0	37	84%	Maori	5	3	3	1	11	73%	Boys	10	8	2	0	20	90%	Girls	4	9	4	0	17	76%	<p>2019 Results</p> <table border="1"> <thead> <tr> <th>Writing</th> <th>Above</th> <th>At</th> <th colspan="2">TARGET STUDENTS</th> <th>No. of students</th> <th>% at or above</th> </tr> <tr> <td></td> <td></td> <td></td> <th>Below</th> <th>Well Below</th> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Nov-19</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>All students</td> <td>18</td> <td>25</td> <td>9</td> <td>0</td> <td>52</td> <td>83%</td> </tr> <tr> <td>Maori</td> <td>6</td> <td>3</td> <td>2</td> <td>0</td> <td>11</td> <td>82%</td> </tr> <tr> <td>Boys</td> <td>10</td> <td>14</td> <td>5</td> <td>0</td> <td>29</td> <td>83%</td> </tr> <tr> <td>Girls</td> <td>8</td> <td>11</td> <td>4</td> <td>0</td> <td>23</td> <td>83%</td> </tr> </tbody> </table>		Writing	Above	At	TARGET STUDENTS		No. of students	% at or above				Below	Well Below			Nov-19							All students	18	25	9	0	52	83%	Maori	6	3	2	0	11	82%	Boys	10	14	5	0	29	83%	Girls	8	11	4	0	23	83%
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<b>Planning for next year:</b>			
See 2020 Charter and Improvement domain – writing.			





20 April 2020

To Whom It May Concern

Re: 2019 KiwiSport Funding

Paeroa Christian School received \$570.10 for KiwiSport Funding during the 2019 year. This was used for swimming lessons for the students during Term 1 and also for the purpose of upgrading some of our sporting equipment.

Regards

A handwritten signature in black ink, appearing to read 'Royce McMurtrie', is written over a faint, larger signature that is partially obscured.

Royce McMurtrie  
Principal

Ph 07 862 7315  
38 Coronation Street, Paeroa 3600  
PO Box 267, Paeroa 3640  
Email: [office@paeroachristian.school.nz](mailto:office@paeroachristian.school.nz)