

COLVILLE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1706
Principal:	Tui McMillan
School Address:	2391 Colville Rd, Coromandel
School Postal Address:	2391 Colville Rd, RD 4, Coromandel, 3584
School Phone:	07 866 6815
School Email:	secretary@colville.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Jan Autumn	Chairperson	Co-opted	Retired	Jun 2022
Tui McMillan	Principal	ex Officio		
Nicole Brighthouse	Parent Rep	Elected	Farmer	Jun 2022
Richard Campbell	Parent Rep	Elected	Self-employed contrac	Jun 2022
Richard Huddleston	Parent Rep	Elected	Builder	Jun 2022
Nicky Jordan	Parent Rep	Elected	Property developer	Jun 2022
Marlene Johnson	Parent Rep	Elected	Kiwi Can Co-ordinator	Jun 2019
Shayne Mackenzie	Parent Rep	Elected	Self-employed bee-kee	Jun 2019
Ra Tane Edelsten	Staff Rep	Elected	Scale A Teacher	Jun 2022

Accountant / Service Provider:	Education Services Ltd
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COLVILLE SCHOOL

Annual Report - For the year ended 31 December 2019

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Colville 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.

Janice Eileen Autumn
Full Name of Board Chairperson

Jan Autumn
Signature of Board Chairperson

25.05.2020.
Date:

Mrs Victoria McMillan
Full Name of Principal

[Signature]
Signature of Principal

25.05.2020
Date:

Colville School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	418,697	391,422	383,553
Locally Raised Funds	3	69,038	58,365	33,838
Interest income		461	300	247
		<hr/>	<hr/>	<hr/>
		488,196	450,087	417,638
Expenses				
Locally Raised Funds	3	17,133	6,800	21,786
Learning Resources	4	245,719	226,281	236,487
Administration	5	42,786	41,640	42,123
Finance		2,110	220	212
Property	6	86,122	113,809	116,892
Depreciation	7	12,360	10,124	11,836
		<hr/>	<hr/>	<hr/>
		406,230	398,874	429,336
Net Surplus / (Deficit) for the year		81,966	51,213	(11,698)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		81,966	51,213	(11,698)

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

Colville School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		149,808	163,129	161,506
Total comprehensive revenue and expense for the year		81,966	51,213	(11,698)
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	231,774	214,342	149,808
Retained Earnings		231,774	214,342	149,808
Equity at 31 December		231,774	214,342	149,808

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.

Colville School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	66,864	73,504	135,129
Accounts Receivable	9	21,750	19,160	14,916
Prepayments		6,399	4,106	6,260
Inventories	10	-	-	249
		<hr/>	<hr/>	<hr/>
		95,013	96,770	156,554
Current Liabilities				
GST Payable		301	5,950	15,655
Accounts Payable	12	18,882	11,543	21,971
Provision for Cyclical Maintenance	13	4,872	-	-
Painting Contract Liability - Current Portion	14	-	-	3,141
Finance Lease Liability - Current Portion	15	3,044	2,132	2,725
Funds held for Capital Works Projects	16	2,489	-	76,780
		<hr/>	<hr/>	<hr/>
		29,588	19,625	120,272
Working Capital Surplus/(Deficit)		65,425	77,145	36,282
Non-current Assets				
Property, Plant and Equipment	11	178,680	170,316	151,019
		<hr/>	<hr/>	<hr/>
		178,680	170,316	151,019
Non-current Liabilities				
Provision for Cyclical Maintenance	13	6,775	31,502	33,164
Finance Lease Liability	15	5,556	1,617	4,329
		<hr/>	<hr/>	<hr/>
		12,331	33,119	37,493
Net Assets		<hr/>	<hr/>	<hr/>
		231,774	214,342	149,808
Equity		<hr/>	<hr/>	<hr/>
		231,774	214,342	149,808

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

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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		131,810	124,536	120,157
Locally Raised Funds		69,008	36,265	35,063
Goods and Services Tax (net)		(15,354)	-	9,705
Payments to Employees		(64,670)	(60,500)	(61,657)
Payments to Suppliers		(68,324)	(25,525)	(76,000)
Interest Paid		(2,110)	(220)	(212)
Interest Received		449	300	247
Net cash from Operating Activities		50,809	74,856	27,303
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(36,830)	(40,500)	(11,597)
Net cash from Investing Activities		(36,830)	(40,500)	(11,597)
Cash flows from Financing Activities				
Finance Lease Payments		(2,115)	(3,000)	(2,261)
Painting contract payments		(3,141)	(3,200)	(3,141)
Funds Held for Capital Works Projects		(76,988)	-	79,477
Net cash from Financing Activities		(82,244)	(6,200)	74,075
Net increase/(decrease) in cash and cash equivalents		(68,265)	28,156	89,781
Cash and cash equivalents at the beginning of the year	8	135,129	45,348	45,348
Cash and cash equivalents at the end of the year	8	66,864	73,504	135,129

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.

Colville School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Colville 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 26.

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 13.

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.

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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:

Land	Nil
Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	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. It's 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 Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

t) Financial 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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	122,736	116,372	99,675
Teachers' Salaries Grants	203,646	183,131	194,436
Use of Land and Buildings Grants	81,981	82,918	77,870
Resource Teachers Learning and Behaviour Grants	-	-	288
Other MoE Grants	10,334	9,001	10,284
Other Government Grants	-	-	1,000
	418,697	391,422	383,553

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	1,354	-	9,384
Bequests & Grants	41,000	36,000	-
Activities	2,119	(2,735)	2,083
Trading	1,174	1,300	(376)
Fundraising	2,591	3,000	2,347
School Houses	20,800	20,800	20,400
	69,038	58,365	33,838
Expenses			
Activities	6,701	-	4,626
Trading	715	1,300	795
Fundraising (Costs of Raising Funds)	1,822	-	2,071
School Houses	7,895	5,500	14,294
	17,133	6,800	21,786
<i>Surplus for the year Locally raised funds</i>	51,905	51,565	12,052

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	13,143	7,250	6,051
Library Resources	19	100	-
Employee Benefits - Salaries	231,349	216,631	227,353
Staff Development	1,208	2,300	3,083
	245,719	226,281	236,487

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,600	3,300	3,500
Board of Trustees Fees	2,000	3,500	3,450
Board of Trustees Expenses	2,024	1,650	1,020
Communication	1,614	2,750	1,136
Consumables	4,067	3,400	4,041
Other	1,403	1,740	2,076
Employee Benefits - Salaries	21,093	18,000	19,670
Insurance	2,773	2,500	2,380
Service Providers, Contractors and Consultancy	4,212	4,800	4,850
	<u>42,786</u>	<u>41,640</u>	<u>42,123</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,943	1,600	1,449
Cyclical Maintenance Expense	(21,517)	3,501	8,663
Grounds	2,093	2,100	740
Heat, Light and Water	10,504	6,550	6,769
Rates	90	40	29
Repairs and Maintenance	3,730	3,800	8,915
Use of Land and Buildings	81,981	82,918	77,870
Employee Benefits - Salaries	10,439	9,000	8,209
Consultancy And Contract Services	(3,141)	4,300	4,248
	<u>86,122</u>	<u>113,809</u>	<u>116,892</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	4,394	3,737	4,369
Furniture and Equipment	4,560	3,193	3,733
Information and Communication Technology	409	480	561
Leased Assets	2,542	2,312	2,703
Library Resources	455	402	470
	<u>12,360</u>	<u>10,124</u>	<u>11,836</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	19,917	31,334	71,737
Bank Call Account	46,947	42,170	63,392
Cash equivalents for Cash Flow Statement	66,864	73,504	135,129

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

Of the \$66,864 Cash and Cash Equivalents, \$2,489 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	30	2,829	-
Banking Staffing Underuse	6,681	9,179	1,523
Interest Receivable	12	-	-
Teacher Salaries Grant Receivable	15,027	7,152	13,393
	21,750	19,160	14,916
Receivables from Exchange Transactions	42	2,829	-
Receivables from Non-Exchange Transactions	21,708	16,331	14,916
	21,750	19,160	14,916

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	-	-	249
	-	-	249

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	20,000	-	-	-	-	20,000
Building Improvements	97,244	31,783	-	-	(4,394)	124,634
Furniture and Equipment	22,469	4,696	-	-	(4,560)	22,603
Information and Communication Tech	1,498	-	-	-	(409)	1,089
Leased Assets	6,516	3,191	-	-	(2,542)	7,165
Library Resources	3,293	351	-	-	(455)	3,189
Balance at 31 December 2019	151,020	40,021	-	-	(12,360)	178,680

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	20,000	-	20,000
Building Improvements	206,550	(81,916)	124,634
Furniture and Equipment	99,702	(77,099)	22,603
Information and Communication	14,377	(13,288)	1,089
Leased Assets	12,510	(5,345)	7,165
Library Resources	31,864	(28,675)	3,189
Balance at 31 December 2019	385,003	(206,323)	178,680

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land	20,000	-	-	-	-	20,000
Building Improvements	101,613	-	-	-	(4,369)	97,243
Furniture and Equipment	15,764	10,438	-	-	(3,733)	22,469
Information and Communication Tech	900	1,159	-	-	(561)	1,498
Leased Assets	6,800	2,419	-	-	(2,703)	6,516
Library Resources	3,763	-	-	-	(470)	3,293
Balance at 31 December 2018	148,840	14,016	-	-	(11,836)	151,019

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	20,000	-	20,000
Building Improvements	174,767	(77,524)	97,243
Furniture and Equipment	115,140	(92,671)	22,469
Information and Communication	18,025	(16,527)	1,498
Leased Assets	12,035	(5,519)	6,516
Library Resources	31,513	(28,220)	3,293
Balance at 31 December 2018	371,480	(220,461)	151,019

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	1,210	866	4,842
Accruals	2,400	3,235	3,500
Employee Entitlements - Salaries	15,027	7,152	13,393
Employee Entitlements - Leave Accrual	245	290	236
	<u>18,882</u>	<u>11,543</u>	<u>21,971</u>
Payables for Exchange Transactions	18,882	11,543	21,971
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>18,882</u>	<u>11,543</u>	<u>21,971</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	33,164	28,001	24,501
Increase/(decrease) to the Provision During the Year	(19,854)	3,501	8,663
Adjustment to the Provision	(1,663)	-	-
Provision at the End of the Year	<u>11,647</u>	<u>31,502</u>	<u>33,164</u>
Cyclical Maintenance - Current	4,872	-	-
Cyclical Maintenance - Term	6,775	31,502	33,164
	<u>11,647</u>	<u>31,502</u>	<u>33,164</u>

14. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	-	-	3,141
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>3,141</u>

In 2016 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a four year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2010, with regular maintenance in subsequent years. The agreement has an annual commitment of \$6,817. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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	3,044	2,132	2,725
Later than One Year and no Later than Five Years	5,556	1,617	6,189
	<u>8,600</u>	<u>3,749</u>	<u>8,914</u>

16. Funds Held (Owed) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA - A & C Block	<i>in progress</i>	76,780	16,133	90,424	-	2,489
Totals		<u>76,780</u>	<u>16,133</u>	<u>90,424</u>	<u>-</u>	<u>2,489</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	2,489
Funds Due from the Ministry of Education	-
	<u><u>2,489</u></u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA - A & C Block	<i>in progress</i>	-	101,536	24,756	-	76,780
Totals		<u>-</u>	<u>101,536</u>	<u>24,756</u>	<u>-</u>	<u>76,780</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.

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	2,000	3,450
Full-time equivalent members	0.05	0.11
<i>Leadership Team</i>		
Remuneration	104,632	97,303
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	106,632	100,753
Total full-time equivalent personnel	1.05	1.11

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	2 - 3	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	1.00	-
	1.00	0.00

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

19. 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	\$5,500	-
Number of People	1	-

20. 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.

21. 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).

22. 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.

23. 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	66,864	73,504	135,129
Receivables	21,750	19,160	14,916
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	88,614	92,664	150,045

Financial liabilities measured at amortised cost

Payables	18,882	11,543	21,971
Borrowings - Loans	-	-	-
Finance Leases	8,600	3,749	7,054
Painting Contract Liability	-	-	3,141
Total Financial Liabilities Measured at Amortised Cost	27,482	15,292	32,166

24. 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.

25. Comparatives

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

26. 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 Colville School's Financial Statements For the Year Ended 31 December 2019

The Auditor-General is the auditor of Colville 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 21, 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 29 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 24 on page 21 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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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'.

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



ANALYSIS OF VARIANCE IN READING

Strategic Aim

All identified populations in our school to achieve at their appropriate curriculum level in the NZC.

Annual Aims

To increase the number of students achieving in Reading.

Target

At risk learners will be achieving inside their appropriate curriculum level band.

At risk learners will be engaged in lessons in class and be keen to read at home.

All learners will be achieving in Reading using STAR Y4-7 and PM Benchmarks Y1-3 by Nov 2020.

Actual

Achievement
2019

Reading above expectation	12 out of 32	81% achieving at or above their expected curriculum level expectation in Reading 19% below expectation 2 x Year 8, 2 x Year 6, 1 x Year 4 (ESOL), 1 x Year 2 (funded ICS in 2019)
Reading at expectation	14 out of 32	
Reading below expectation	6 out of 32	

STAR and PAT Reading, Comprehension and Vocabulary results show good progress of learners. 76% of Year 5-8 students raised their scales scores in PAT Reading Comprehension, Punctuation & Grammar and STAR tests. 95% of students in Y5-8 raised their scale scores in PAT Vocabulary. Younger students Y1-3 showed strong gains in phonemic awareness and strategies to self-correct. One Year 2 reader who was under multiple interventions for literacy and funded 6 hours of ICS is now only 3

3 x Maori students are achieving well above expectation in Reading (1 x Y7, 1 x Y3, 1 x Y1)

Test/Assessment
Data

STAR, PAT Reading Comprehension, PAT Reading Vocabulary, STEPS Spelling, Running Records, PM Benchmarks and IPI

What worked to
make this
improvement

As a result of our target intervention in Reading 8 out of 11 students were accelerated. 1 ESOL student made 11 reading levels of progress over the 25 weeks of the intervention.

A high proportion of students made considerable gain due to the close monitoring and 1:1 teacher time which is made possible by lower class numbers and our investment in the STEPS Literacy programme.

A strong focus on vocabulary and comprehension with independent readers and a fulltime teacher in the Year 5-8 class was also a factor in the increased success of our tamariki in Reading.



ANALYSIS OF VARIANCE IN WRITING

Strategic Aim

All identified populations in our school to achieve at their appropriate curriculum level in the NZC.

Annual Aims

To increase the number of students achieving in writing

Target

Students to move into the appropriate curriculum band level for their time at school across all genres of writing.

Actual Achievement
2019

Writing above expectation	5 out of 32	84% achieving at or above their curriculum expectation in Writing 16% below expectation 3 x Year 7 1 x Year 5, 1 x Year 1 (1 x ICS)
Writing at expectation	22 out of 32	
Writing below expectation	5 out of 32	

Learners wrote samples which were moderated for assessment in recount, narrative and argument across 2019.

2 x Maori students are achieving above expectation in writing (1 x Y7, 1 x Y3)

Test/Assessment Data

Samples of writing per term assessed and moderated to the Colville Writing Progressions and Literacy Learning Progressions.

What worked to
make this
improvement

Stable staffing with experienced and committed teachers and teacher aides who have parenting experience themselves. Teachers and 2 experienced well-trained teacher aides regularly discuss strategies to raise achievement. Regular formative assessment and ongoing close monitoring.

The **BOT has invested heavily in teacher aide support** and the STEPS Literacy Programme. A 'gap analysis' approach and the recognition of learning needs / where best to target the support. A strong values approach to teaching and learning is practised all the time as per consistent Positive Behaviour for Learning strategies. Teachers are forming close relationships with the learners and regularly work 1:1. Successful strategies used were

- Engaging writers by allowing choice and local contexts as per our local curriculum goals inside placed-based learning.
- Gap analysis of samples and targeting these areas—usually surface feature errors— with 1:1 teaching and STEPS Literacy for all students.
- The best investment at Colville School has been in staffing—excellent experienced teachers with time to teach and experienced teacher aides fully focused on the achievement and acceleration of the learners.



ANALYSIS OF VARIANCE IN MATHEMATICS

Strategic Aim

All identified populations in our school to achieve at their appropriate curriculum level in the NZC.

Annual Aims

To increase the number of students achieving in Mathematics. (see specific Target intervention)

Target

All students to be working inside their appropriate curriculum band (expectation) in Mathematics by November 2020.

The number of students achieving at Stanine 8 and Stanine 9 in P.A.T. Mathematics in March 2020 will increase (i.e. above average level of achievement) in November 2020.

Those learners not achieving in Mathematics by testing in March 2020 will show raised scale scores in PAT Mathematics and better curriculum knowledge using basic facts testing and IKAN testing by November 2020.

Actual Achievement
2019

Mathematics above expectation	12 out of 32	44% achieving above their expected curriculum level 38% at expectation in Mathematics—82% in total at / above expectation
Mathematics at expectation	14 out of 32	19% below expectation— 2 x Year 8, 1 x Year 7, 1 x Year 6, 1 x Year 5, 1 x Year 3
Mathematics below expectation	6 out of 32	

The number of students achieving at Stanine 8 and 9 on PAT Mathematics in November rose from 2 to 7 — **an extremely successful outcome.**

6 out of 8 Y8 students raised one stanine; 1 Y7 student moved from stanine 5 to 7, 1 Y7 moved one stanine; 4 Y6 students out of 6 raised stanines with 1 moving from stanine 3 to stanine 5—**a very successful outcome. Overall 18 out of 21 students tested showed personal progress, raising their scale scores in PAT Mathematics, March to November.**

3 x Maori learners are achieving at expectation in Mathematics and making sound progress.

Test/Assessment Data

List of current assessment data. NUMPA, GLoSS, JAM, IKAN, P.A.T. Mathematics and basic facts assessments.

What worked to
make this
improvement

At the end of 2019 six learners were not achieving in Mathematics (19% or 6/32 learners). This cohort is quite different from 2018 due to roll changes and in 2020 quite different again with 8 students having moved to Year 9.

The same fulltime teacher working in the class with Year 5—8 students over a full 2 years has made a huge difference to the continuity and quality of Mathematics teaching. Students are feeling more successful and this has increased student engagement. Another teacher has also offered after school coaching in her own time. Analysis of P.A.T. tests has shown that further work is necessary to increase mathematics vocabulary understanding. Basic facts knowledge also needs improvement. Therefore Mathematics will be the specific curriculum target in 2020 with a focus on individual student and small group work especially improvement in Mathematics knowledge.



Colville School

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Colville School
2391 Colville Road,
Colville, Coromandel
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Year ended 31 December 2019

Statement of Kiwisport Funding

During the 2019 financial year Colville School received a total of \$366.50 in respect of Kiwisport Partnership Funding based on our roll calculation in 2019 of 27.

At Colville School, at the heart of our vision is the development of a culture of lifelong learning and this applies equally to sporting and academic endeavours.

Sport plays an important part in the overall development of our students who continue to benefit from the extensive efforts made but the school to foster the key competencies and attitudes of fair competitive sport and to encourage and engage students in sporting activities outside this isolated community. It costs us \$180 just to enable a bus to travel to our nearest town.

Any planning for sporting engagements apply equally to students who have sporting talent and those who may just want to 'have a go' at a sport.

With its overall objective, the Kiwisport funding of \$366.50 has been used to contribute to the following:

- The delivery of development programmes in selected sports.
- The delivery of skill development to learners and teachers in sports by coach / coaches experienced in those sports.
- Making sports and sporting competition more accessible and available to our students through organised sporting occasions in the north Coromandel.

We estimate that 75% of students participated in wider sporting activities during the 2019 calendar year.

The Kiwisport funding received gratefully in 2019 towards this achievement.

Tui McMillan
Principal