

GRANTLEA DOWNS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 2111

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Members of the Board of Trustees

Name	Position	How position on	Term expires
Errol Johns	Parent Representative	Elected Nov 2017	Nov 2020
Erin Anderson	Chairperson	Re-elected May 2019	May 2022
Andrea Brown	Parent Representative	Elected May 2019	May 2022
Annaleisha Coombes	Parent Representative	Re-elected May 2019	May 2022
Sandra Annett	Staff Representative	Re-elected May 2019	May 2022
Wayne Dyche	Parent Representative	Elected Nov 2017	Nov 2020
Stephen Fennessy	Principal	Appointed May 2019	

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GRANTLEA DOWNS SCHOOL

Financial Statements - For the year ended 31 December 2019

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Grantlea Downs 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.

Annaleisha Coombes
Full Name of Board Chairperson

Stephen Fennessy
Full Name of Principal

Annaleisha Coombes
Signature of Board Chairperson

[Signature]
Signature of Principal

10/6/20
Date:

10/6/2020
Date:

Grantlea Downs School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,539,578	2,534,861	2,540,129
Locally Raised Funds	3	121,179	38,316	126,022
Interest Received		10,218	9,000	11,436
Gain on Sale of Property, Plant and Equipment		-	-	10,410
International Students	4	16,657	13,735	21,019
		<u>2,687,633</u>	<u>2,595,912</u>	<u>2,709,016</u>
Expenses				
Locally Raised Funds	3	64,260	-	59,365
International Students	4	2,933	6,725	5,664
Learning Resources	5	1,647,079	1,681,960	1,665,803
Administration	6	193,894	240,856	183,289
Finance Costs		895	-	1,227
Property	7	669,609	698,957	659,603
Depreciation	8	59,750	80,000	83,516
Loss on Disposal of Property, Plant and Equipment		4,801	-	-
		<u>2,643,221</u>	<u>2,708,498</u>	<u>2,658,467</u>
Net Surplus / (Deficit)		44,412	(112,586)	50,549
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>44,412</u>	<u>(112,586)</u>	<u>50,549</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



Grantlea Downs School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>583,719</u>	<u>583,719</u>	<u>533,170</u>
Total comprehensive revenue and expense for the year	44,412	(112,586)	50,549
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	4,949	-	-
Equity at 31 December	<u>633,080</u>	<u>471,133</u>	<u>583,719</u>
Retained Earnings	633,080	471,133	583,719
Reserves			-
Equity at 31 December	<u>633,080</u>	<u>471,133</u>	<u>583,719</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Grantlea Downs School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	304,884	171,363	552,101
Accounts Receivable	10	97,031	96,625	114,132
GST Receivable		9,153	-	-
Prepayments		12,230	5,000	8,972
Inventories	11	245	500	501
Investments	12	105,129	100,000	34,380
		<u>528,672</u>	<u>373,488</u>	<u>710,086</u>
Current Liabilities				
GST Payable		-	-	19,481
Accounts Payable	14	142,408	139,625	162,099
Revenue Received in Advance	15	35,582	35,000	12,840
Provision for Cyclical Maintenance	16	-	-	22,483
Finance Lease Liability - Current Portion	17	15,712	10,000	17,206
Funds held for Capital Works Projects	18	(16,681)	-	194,047
		<u>177,021</u>	<u>184,625</u>	<u>428,156</u>
Working Capital Surplus/(Deficit)		351,651	188,863	281,930
Non-current Assets				
Property, Plant and Equipment	13	379,275	380,000	386,743
		<u>379,275</u>	<u>380,000</u>	<u>386,743</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	72,351	67,730	50,247
Finance Lease Liability	17	25,495	30,000	34,707
		<u>97,846</u>	<u>97,730</u>	<u>84,954</u>
Net Assets		<u>633,080</u>	<u>471,133</u>	<u>583,719</u>
Equity		<u>633,080</u>	<u>471,133</u>	<u>583,719</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

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

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		661,348	619,818	607,719
Locally Raised Funds		149,231	68,316	127,664
International Students		11,407	(16,265)	(1,644)
Goods and Services Tax (net)		(28,634)	-	25,572
Payments to Employees		(329,324)	(365,942)	(298,690)
Payments to Suppliers		(376,222)	(212,146)	(341,243)
Interest Paid		(895)	-	(1,227)
Interest Received		10,187	9,000	11,624
Net cash from / (to) the Operating Activities		97,099	102,781	129,775
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		8,900	-	10,410
Purchase of PPE (and Intangibles)		(65,983)	(80,000)	(43,324)
Purchase of Investments		(70,749)	(100,000)	(34,380)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(127,832)	(180,000)	(67,294)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,949	-	-
Finance Lease Payments		(10,706)	10,000	(30,423)
Funds Administered on Behalf of Third Parties		(210,728)	-	85,744
Net cash from Financing Activities		(216,485)	10,000	55,321
Net increase/(decrease) in cash and cash equivalents		(247,217)	(67,219)	117,802
Cash and cash equivalents at the beginning of the year	9	552,101	238,582	434,299
Cash and cash equivalents at the end of the year	9	304,884	171,363	552,101

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



Grantlea Downs

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2019

a) Reporting Entity

Grantlea Downs 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".

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.

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

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

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.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of securities.

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	40 years
Furniture and equipment	5–10 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	6–10 years

l) 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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



o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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).

r) 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.

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

s) 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.

t) Budget Figures

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

u) 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	507,026	499,864	507,423
Teachers' salaries grants	1,435,207	1,442,052	1,451,420
Use of Land and Buildings grants	458,659	472,991	465,353
Other MoE Grants	88,525	54,954	52,064
Transport grants	50,160	65,000	63,869
	<u>2,539,578</u>	<u>2,534,861</u>	<u>2,540,129</u>

3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	42,375	18,200	27,263
Other revenue	1,650	2,000	2,319
Trading	14,867	-	12,433
Activities	62,287	18,116	84,007
	<u>121,179</u>	<u>38,316</u>	<u>126,022</u>
Expenses			
Activities	58,209	-	53,388
Trading	6,051	-	5,977
	<u>64,260</u>	<u>-</u>	<u>59,365</u>
<i>Surplus for the year Locally raised funds</i>	<u>56,919</u>	<u>38,316</u>	<u>66,657</u>

4 International Students Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	1	1	2
Revenue			
International student fees	16,657	13,735	21,019
Expenses			
Commissions	-	-	2,778
International student levy	232	499	961
Employee Benefit - Salaries	-	3,000	1,310
Other Expenses	2,700	3,226	615
	<u>2,933</u>	<u>6,725</u>	<u>5,664</u>
<i>Surplus for the year International Students</i>	<u>13,725</u>	<u>7,010</u>	<u>15,355</u>

5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Extra-curricular activities	1,787	3,600	1,586
Employee benefits - salaries	1,572,149	1,596,354	1,595,866
Resource/attached teacher costs	58,553	67,006	66,251
Staff development	14,590	15,000	2,100
	<u>1,647,079</u>	<u>1,681,960</u>	<u>1,665,803</u>



6 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,628	3,523	3,523
Board of Trustees Fees	3,700	4,600	3,981
Board of Trustees Expenses	9,834	10,780	11,923
Communication	3,610	4,300	4,026
Consumables	10,233	18,190	15,141
Operating Lease	-	-	130
Other	61,246	91,503	78,803
Employee Benefits - Salaries	93,661	100,160	57,901
Insurance	7,982	7,800	7,862
	<u>193,894</u>	<u>240,856</u>	<u>183,289</u>

7 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	5,435	5,750	5,618
Cyclical Maintenance Provision	12,190	19,000	(8,133)
Grounds	20,040	18,500	18,249
Heat, Light and Water	28,683	27,500	28,430
Rates	11,803	14,000	10,266
Repairs and Maintenance	37,292	32,736	40,946
Use of Land and Buildings - Non Integrated	458,659	472,991	465,353
Employee Benefits - Salaries	95,508	108,480	98,873
	<u>669,609</u>	<u>698,957</u>	<u>659,603</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.

8 Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements - Crown	6,077	6,000	5,927
Furniture and Equipment	16,767	19,000	15,131
Information and Communication Technology	17,696	19,000	24,658
Motor Vehicles	-	15,000	20,010
Leased Assets	17,876	20,000	16,852
Library Resources	1,334	1,000	938
	<u>59,750</u>	<u>80,000</u>	<u>83,516</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	100	100
Bank Current Account	43,449	21,263	248,024
Bank Call Account	16	-	16
Short-term Bank Deposits	261,319	150,000	303,961
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>304,884</u>	<u>171,363</u>	<u>552,101</u>

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

Of the \$552,101 Cash and Cash Equivalents, \$194,047 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.



10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	60
Receivables from the Ministry of Education	-	-	15,637
Interest Receivable	406	-	375
Teacher Salaries Grant Receivable	96,625	96,625	98,060
	<u>97,031</u>	<u>96,625</u>	<u>114,132</u>
Receivables from Exchange Transactions	406	-	435
Receivables from Non-Exchange Transactions	96,625	96,625	113,697
	<u>97,031</u>	<u>96,625</u>	<u>114,132</u>

11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	245	500	501
	<u>245</u>	<u>500</u>	<u>501</u>

12 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	105,129	100,000	34,380

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2019.

13 Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements - Crown	189,307		-	-	(6,077)	183,231
Furniture and Equipment	100,186	31,324	(466)	-	(16,767)	114,277
Information and Communication Technology	26,351	23,988		-	(17,696)	32,642
Motor Vehicles	10,005	931	(10,936)	-	-	-
Leased Assets	50,692	7,131		-	(17,876)	39,947
Library Resources	10,202	2,608	(2,298)	-	(1,334)	9,178
Balance at 31 December 2019	<u>386,743</u>	<u>65,982</u>	<u>(13,700)</u>	<u>-</u>	<u>(59,750)</u>	<u>379,275</u>

Accumulated Depreciation

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements - Crown	243,418	(60,187)	183,231
Furniture and Equipment	401,643	(287,366)	114,277
Information and Communication Technology	237,377	(204,735)	32,642
Motor Vehicles	-	-	-
Leased Assets	72,429	(32,482)	39,947
Library Resources	35,636	(26,458)	9,178
Balance at 31 December 2019	<u>990,503</u>	<u>(611,228)</u>	<u>379,275</u>



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	188,043	7,190	-	-	(5,927)	189,307
Furniture and Equipment	87,513	30,692	(2,888)	-	(15,131)	100,186
Information and Communication Tech	44,798	6,734	(521)	-	(24,658)	26,351
Motor Vehicles	30,015	-	-	-	(20,010)	10,005
Leased Assets	15,134	52,411	-	-	(16,852)	50,692
Library Resources	9,023	3,373	(1,256)	-	(938)	10,202
Balance at 31 December 2018	374,526	100,400	(4,665)	-	(83,516)	386,743

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements - Crown	243,418	(54,111)	189,307
Furniture and Equipment	421,023	(320,837)	100,186
Information and Communication Technology	328,951	(302,600)	26,351
Motor Vehicles	94,783	(84,778)	10,005
Leased Assets	126,556	(75,864)	50,692
Library Resources	42,634	(32,432)	10,202
Balance at 31 December 2018	1,257,365	(870,622)	386,743

14 Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	34,679	30,000	33,824
Accruals	8,122	10,000	24,019
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	96,625	96,625	98,060
Employee Entitlements - leave accrual	2,982	3,000	6,196
	142,408	139,625	162,099
Payables for Exchange Transactions	142,408	139,625	162,099
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	142,408	139,625	162,099

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Grants in Advance - Ministry	-	-	-
International student fees	-	-	5,250
Other	35,582	35,000	7,590
	35,582	35,000	12,840

16 Provision for Cyclical Maintenance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Provision at the Start of the Year	72,730	72,730	107,100
Increase to the Provision During the Year	12,190	19,000	-
Adjustment to the Provision	-	-	(8,133)
Use of the Provision During the Year	(12,569)	(24,000)	(26,237)
Provision at the End of the Year	72,351	67,730	72,730
Cyclical Maintenance - Current	-	-	22,483
Cyclical Maintenance - Term	72,351	67,730	50,247
	72,351	67,730	72,730



17 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	15,712	10,000	17,206
Later than One Year and no Later than Five Years	25,495	30,000	34,707
Later than Five Years	-	-	-
	<u>41,207</u>	<u>40,000</u>	<u>51,913</u>

18 Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Upgrade Ile Block 1 & 15	<i>in progress</i>	194,047	-	207,950	-	(13,903)
Water Leak Emergency	<i>in progress</i>	-	-	2,778	-	(2,778)
Totals		<u>194,047</u>	<u>-</u>	<u>210,728</u>	<u>-</u>	<u>(16,681)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

(16,681)
16,681

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Upgrade Block 1 & 15	<i>in progress</i>	14,643	199,981	20,577	-	194,047
Roof Block 15	<i>completed</i>	5,484	-	5,484	-	-
Block 1 Boiler Pipework	<i>completed</i>	70,352	27,042	97,394	-	-
Water Damage Rooms 3 & 4	<i>completed</i>	-	8,758	8,758	-	-
Block 1 Toilet Reroofing	<i>completed</i>	17,824	-	17,824	-	-
Totals		<u>108,303</u>	<u>235,781</u>	<u>150,037</u>	<u>-</u>	<u>194,047</u>

19 Related Party Transactions

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

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

Nigel Chapman, chairman of the board and owner of The Garden centre Timaru. During the year the School purchased goods from this business to the value of \$20 (2018: \$20) and no amount is outstanding as at balance date (2018: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.



20 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,628	3,523
Full-time equivalent members	0.16	0.13
<i>Leadership Team</i>		
Remuneration	305,888	316,336
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	309,516	319,859
Total full-time equivalent personnel	3.16	3.13

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - Principal 1	100-110	130-140
Benefits and Other Emoluments - Principal 1	2-3	3-4
Salary and Other Payments - Principal 2	20-30	0
Benefits and Other Emoluments - Principal 2	0	0
Termination Benefits	0	0

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	0
	1	0

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

21 Compensation and Other Benefits Upon Leaving

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

	2019 Actual \$0	2018 Actual \$0
Total		
Number of People		

22 Contingencies

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



27 Breach of Deadline

The Board of Trustees has failed to comply with section 87C of the Education Act 1989 in that the Board did not report by 31 May 2020, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education. The delay was due to a nationwide lockdown commenced on 26 March 2020 after the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF GRANTLEA DOWN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Grantlea Downs School (the School). The Auditor-General has appointed me, Jane Jackman, using the staff and resources of Nexia Audit Christchurch, 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 3 to 18, that comprise the *statement of financial position* as at 31 December 2019, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and *the notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

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

Our audit was completed on 10 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 17 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.

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 on pages 22 to 31, but does not include the financial statements, and our auditor's report thereon.

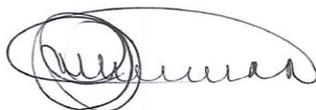
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Jane Jackman
Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Annual Report Statement Use of Kiwi Sport Report – 2019

The school employed two part time Sports Co-Ordinators during 29 January 2019 – 13 December 2019. The roles carried out were:

1. Organise school sports teams competing in local competitions.
2. Coach teams.
3. Travel with teams to sports events.
4. Organise/manage the storage of PE equipment.
5. Organisation of sports uniforms/gear.

Balance Sheet

Income		Expenditure	Total
Kiwi Sport Funding – Operations Grant			
Initial Calculation	4886.61	Sports Co-ordinators and coaching	\$3952.00
<i>Additional Adjustments recalculations</i>		Subsidise bus travel to events, SC Swimming, Triathlon, Athletics, Cross Country	\$589.12
March	122.17	Sports Equipment and programmes	\$1055.00
July			
September	-81.44		
Total excl GST	\$4927.34	Total	\$5596.12



Steve Fennessy
Principal

Analysis of Variance Reporting



School Name:	Grantlea Downs	School Number:	2111
Strategic Aim:	All students will be engaged in inclusive, positive, relevant and meaningful learning experiences that meet their diverse learning needs through our balanced School Curriculum that gives priority to literacy and numeracy.		
Annual Aim:	Continue to refine and deliver high-quality teaching and learning programmes with an emphasis on Literacy and Numeracy. Review our School Curriculum with a focus on Literacy (Writing Focus)		
Target:	Writing 2019 All students who are underachieving in Writing will make accelerated progress towards achieving the relevant curriculum level. The focus will be on Year 3, 4, 5, 6, 7, 8 boys and Year 3 & 5 girls, but quality teaching will also ensure that all students make progress.		
Baseline Data:	Analysis of 2018 schoolwide Writing data based on overall teacher judgements in relation to our school's Assessment Guide showed that Year 2 girls 74% (14/19), Year 2 boys 52 % (12/23), Year 3 girls 83% (19/23), Year 3 boys 56% (10/18), Year 4 girls 67% (10/15), Year 4 boys 75% (15/20), Year 5 girls 79% (15/19), Year 5 boys 48% (14/29), Year 6 girls 78% (21/27), Year 6 boys 62% (15/24), Year 7 girls 80% (12/15), Year 7 boys 52% (12/23) were writing At or Above their expected level. Analysis of Maori students showed 76% working At or Above their expected level, and Pacifica students showed 78% working At or Above their expected level.		

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Continued reviewing our Writing programmes, including assessment and literacy tools, to develop guidelines that support high quality and consistent school-wide best practice.</p> <p>Investigated how assessment data can be better used to identify areas of need in our writing programmes and teaching practice across the school.</p> <p>Developed knowledge and skills of Literacy Progressions and how to use these to enhance teacher practice, with consistency across the school. PD to support was undertaken internally. Teachers took part in the ALL (Accelerated Literacy Learning) Professional Development. The ALL programme ensured that our Tier 2 identified students were targeted to improve writing outcomes.</p>	<p><u>Year 3 Girls</u> 14/18 at or above (78%) <i>74% at or above from the same cohort 2018</i> Below to At = 3 children Below to Well Below = 1 child At to Above = 1 child</p> <ul style="list-style-type: none"> • 1 negative shift • 4 positive shifts <p>Increase of 4%</p> <p><u>Year 3 Boys</u> 20/24 at or above (83%) <i>52% at or above from the same cohort 2018.</i> Below to Well Below = 2 children Below to At = 5 children Above to At = 2 children</p> <ul style="list-style-type: none"> • 4 negative shifts • 5 positive shifts <p>Increase of 31%</p> <p><u>Year 4 Boys</u> 11/19 at or above (58%)</p>	<p>The introduction of ALL strategies has targeted our tier 2 children and lifted their achievement.</p> <p>Some classes did Writing 5 days a week.</p> <p>Writing has been a PD focus. Teachers implemented new ideas and new learning which improved their practice.</p>	<p>Continue to embed ALL within our Writing programmes.</p> <p>Integrate Gail Loane activities.</p> <p>Read Gail Loane's book as a syndicate and work through chapters together.</p> <p>Continue to collaborate as a whole staff.</p> <p>Celebrate childrens' writing</p> <p>Further, develop and work with the Writing Progressions</p> <p>Improve practice by attending more Writing PD sessions.</p> <p>Consistent use of Writing plans across the syndicate to provide clarity and direction for teaching Writing.</p> <p>Develop a Phonics Programme within our syndicate</p>

Tātaritanga raraunga

<p>Investigate how to sustainably moderate writing within and across Syndicates to ensure teachers are consistent and developing their understanding of what is required to move children to the next level.</p> <p>Accelerated Literacy Learning Programme (ALL). Specific teachers from each syndicate engaged with an external provider from UCPlus to support this programme.</p> <p>Two Teachers attended the Otago Literacy Symposium.</p> <p>Yr 0-4 teachers attended phonics training and implement Yolanda Soryl Phonics programme to support writing.</p> <p>Yr 0-2 teachers attended the Liz Kane Professional Development</p>	<p><i>56% at or above from the same cohort in 2018.</i> Well Below to Below = 1 child Below to At = 1 child Above to At = 1 child</p> <ul style="list-style-type: none"> • 1 negative shift • 2 positive shifts <p>Increase of 2%</p> <p><u>Year 5 Girls</u> 9/15 at or above (60%) <i>67% at or above from the same cohort in 2018.</i> Well Below to Below = 1 child Below to At = 1 child</p> <ul style="list-style-type: none"> • 2 positive shifts <p><u>Decrease of 7%</u></p> <p><u>Year 5 Boys</u> 15/18 at or above (83%) <i>75% at or above from the same cohort in 2018.</i> Well Below to Below = 1 child Below to At = 2 children Below to Well Below = 1 child At to Above = 1 child</p> <ul style="list-style-type: none"> • 1 negative shift • 4 positive shifts <p><u>Increase of 8%</u></p> <p><u>Year 6 Boys</u> 18/28 at or above (64%) <i>48% at or above from the same cohort 2018.</i></p>	<p>Two 'at' children left, 1 'below' left and 1 'below' started.</p> <p>Two children moved from below to at.</p> <p>ALL focus group included many of these children.</p> <p>ALL focus group included many of these children.</p> <p>Good shift in attitude towards</p>	<p>Continue ALL programme.</p> <p>Implement a variety of strategies from PD undertaken recently.</p> <p>Work closely with new staff to ensure we don't lose momentum in this area.</p>
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Tātaritanga raraunga

	<p>Below to Well Below = 3 children Below to At = 3 children At to Below = 3 children At to Above = 2 children Above to At = 1 child</p> <ul style="list-style-type: none"> • 7 negative shifts • 5 positive shifts <p>Increase of 16%</p> <p>Year 7 Boys 14/21 at or above (67%) 62% at or above from the same cohort 2018.</p> <p>Well Below to At = 1 child Well Below to Below = 2 children Below to At = 2 children At to Above = 1 child At to Below = 1 child</p> <ul style="list-style-type: none"> • 1 negative shift • 6 positive shifts <p>Increase of 5%</p> <p>Year 8 Boys 10/22 at or above (45%) 52% at or above from the same cohort 2018.</p> <p>Below to At = 2 children At to Above = 1 child</p>	<p>writing seen in these children.</p> <p>ALL focus group included the majority of this group and improvements were made</p> <p>Attitude towards writing was negative and made it hard to gauge correct levels as hardly any writing was completed (their refusal)</p>	<p>ALL used across the syndicate</p> <p>Writing every day in all classrooms and across the curriculum</p> <p>PD Focus on writing helped to improve teacher practice and knowledge</p> <p>Implement Gail Loane into the syndicate and have regular discussions around 'I've Got Something to Say' book</p> <p>Regular feedback on all writing</p> <p>Visual displays of children's writing regularly updated</p>
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Tātaritanga raraunga

At to Below = 1 child

- 1 negative shift
- 3 positive shifts

Decrease of 7%

Planning for next year:

Target Groups

Looking at the data, some possible target groups for 2020 include - Year 5 Girls.

Target Groupings

Teachers will already have identified the needs of half their class (those they retain). Combine this with data coming through and classrooms and syndicates will be able to identify areas of need.

Programmes

Continue to improve our current writing programmes to cater for all learners. The teachers will look to consolidate their knowledge and skill delivery. Further staff will be undertaking PD in Yolanda Soryl, Liz Kane and Gail Loane.

Teacher Aide Support

Review where support is going and how it is used.

Curriculum

Literacy is a curriculum focus for 2020, with a continuing need to focus on improving writing practice.

Analysis of Variance Reporting



School Name:	Grantlea Downs School	School Number:	2111
Strategic Aim:	<p>G.1 Student Learning and Engagement All students will be engaged in inclusive, positive, relevant and meaningful learning experiences that meet their diverse learning needs through our balanced School Curriculum that gives priority to literacy and numeracy.</p>		
Annual Aim:	<p>Continue to refine and deliver high-quality teaching and learning programmes with an emphasis on Literacy and Numeracy. Continue to review and develop systems for identification and targeted programmes to meet the needs of underachieving Priority Learners.</p>		
Target:	<p>Maths 2019 All students who are underachieving in Maths will make accelerated progress towards achieving the relevant curriculum level. The focus will be on Year 3, 4, 6 & 8 boys and Year 3, 4, 5 & 7 girls but quality teaching will also ensure that all students make progress</p>		
Baseline Data:	<p>Analysis of 2018 schoolwide Maths data based on overall teacher judgements in relation to our school's Assessment Guide showed that Year 2 girls 74% (14/19), Year 2 boys 74% (17/23/), Year 3 girls 70% (16/23), Year 3 boys 83% (15/18), Year 4 girls 60% (9/15), Year 4 boys 75% (15/20), Year 5 girls 79% (15/19), Year 5 boys 69% (20/29), Year 6 girls 63% (17/27), Year 6 boys 79% (19/24), Year 7 girls 80% (12/15), Year 7 boys 57% (13/23) were working At or Above their expected level. Analysis of Maori students showed 71% working At or Above their expected level, and Pacifica students showed 67% working At or Above their expected level.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Worked within teams to upskill all members on new planning formats.</p> <p>Whole school programme plans across all strands and levels were implemented. This ensured consistent delivery and understanding of what was required to move children to the next level.</p> <p>Wherever possible the teaching of strands attempted to fit with the current THRIVE inquiry in order for students to make meaningful connections across the curriculum.</p>	<p><u>Year 3 Girls</u> 8/18 at or above (44%) <i>74% at or above from the same cohort 2018</i> Below to At = 1 child At to Below = 4 children</p> <ul style="list-style-type: none"> ● 4 negative shifts ● 1 positive shift <p>Decrease of 30%</p> <p><u>Year 3 Boys</u> 13/24 at or above (54%) <i>74% at or above from the same cohort 2018</i> Below to Well Below = 2 children At to Well Below = 1 child At to Below = 3 children Above to At = 6 children</p> <ul style="list-style-type: none"> ● 12 negative shifts ● 0 positive shifts <p>Decrease of 20%</p> <p><u>Year 4 Girls</u> 15/23 at or above (65%) <i>70% at or above from the same cohort 2018</i> Below to Well Below = 2 children Below to At = 2 children At to Below = 2 children</p> <ul style="list-style-type: none"> ● 4 negative shifts ● 2 positive shifts <p>Decrease of 5%</p> <p><u>Year 4 Boys</u> 16/19 at or above (84%)</p>	<p>Three children who were all achieving 'AT' left the school, and two new students started and are both underachieving.</p> <p>Maths programmes were compromised at times due to interruptions</p> <p>Two children who were achieving 'AT' left the school, and two new students arrived. One is achieving 'AT' and one is 'WB'</p>	<p>Need to look at our maintenance programmes.</p> <p>Develop teacher's questioning skills</p> <p>Introduce an acceleration group, similar to ALL, at the beginning of our Maths lessons.</p> <p>Need to ensure interruptions to the class/programmes are kept to a minimum.</p>

83% at or above from the same cohort 2018.

Above to At = 1 child

- 1 negative shift

Increase of 1 %

Year 5 Girls

6/13 at or above (46%)

60% at or above from the same cohort 2018.

Well Below to Below = 2 children

At to Below = 2 children

- 2 negative shifts
- 2 positive shifts

Decrease of 14%

Year 6 Girls

13/19 at or above (68%)

79% at or above from the same cohort 2018

Well Below to Below = 1 child

Below to Well Below = 1 child

At to Below = 1 child

At to Above = 2 children

Above to At = 1 child

- 3 negative shifts
- 3 positive shifts

Decrease of 11%

Year 7 Girls

16/23 at or above (70%)

63% at or above from the same cohort 2018

Girls who were sitting just 'AT' have slipped below.

An 'AT' child left and was replaced by a below.

One child has slipped from at to below.

Four children who were achieving 'AT' or 'ABOVE' left school and one new student arrived. This new student is 'Below'.

Identify children who are at risk of slipping and implement an ALiM group for them.

Ensure maths time isn't compromised by other school events.

Robust basic facts programme.

Identify children who are at risk of slipping and implement an ALiM group for them.

Ensure maths time isn't compromised by other school events.

Basic facts programme needs to be looked at and aligned across the syndicate and followed on from the previous syndicate

Well Below to Below = 1 child
Below to At = 4 children
Above to At = 2 children

- 2 negative shifts
- 5 positive shifts

Increase 7 %

Year 8 Boys

13/22 at or above (59%)
57% at or above from the same cohort 2018

Below to Well Below = 1 child
Below to At = 1 child
Above to At = 2 children

- 3 negative shifts
- 1 positive shift

Increase of 2%

Coverage of knowledge and strategy needs to be looked at. We need to make sure that all children have success in both areas before moving

Look at identifying low learners and develop a programme to increase their knowledge gaps (like ALL - acceleration)

Planning for next year:

Target Groups

Looking at the data, some possible target groups for 2020 include - Year 3 Boys and Girls, and Year 5 and 6 Girls.

Target Groupings

Teachers will already have identified the needs for half their class (those they retain). Combine this with data coming through and classrooms and syndicates will be able to identify areas of need.

Programmes

Continue to improve our current Maths programmes to cater for all learners. As a school, we will continue to hold PD sessions to further develop a whole school approach to good Maths practice.

Teacher Aide Support

Review where support is going and how it is used.

Curriculum

Investigate other Maths Programmes and their effectiveness.