

# COLEY STREET SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2352
<b>Principal:</b>	Peter Kemp
<b>School Address:</b>	51 Coley Street, FOXTON
<b>School Postal Address:</b>	51 Coley Street, FOXTON 4814
<b>School Phone:</b>	06 3638117
<b>School Email:</b>	<a href="mailto:principal@coleystreet.school.nz">principal@coleystreet.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Hamish Easton	Chair Person	Elected	May-22
Peter Kemp	Principal	ex Officio	
Jason Ellery	Parent Rep	Elected	May-22
Jason Jack	Parent Rep	Selected	May-22
Roger Clement	Parent Rep	Selected	May-22
Danny Wanoa	Parent Rep	Elected	May-22
Raylene Hallett	Parent Rep	Elected	May-22
Trevor Belk	Staff Rep	Elected	May-22

#### Accountant / Service Provider:

Carol Bloomfield Chartered Accountants

# COLEY STREET SCHOOL

Annual Report - For the year ended 31 December 2020

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# Coley Street School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Roger Wayne Clement.  
Full Name of Board Chairperson

PETER JAMES KEMP  
Full Name of Principal

R.W. Clement  
Signature of Board Chairperson

P. Kemp  
Signature of Principal

31st May 2021  
Date:

31st May 2021  
Date:

# Coley Street School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	2,084,619	1,950,696	1,947,042
Locally Raised Funds	3	23,655	14,540	36,191
Interest income		10,377	12,000	14,415
		<u>2,118,651</u>	<u>1,977,236</u>	<u>1,997,648</u>
<b>Expenses</b>				
Locally Raised Funds	3	5,845	6,000	26,067
Learning Resources	4	1,414,470	1,452,098	1,329,995
Administration	5	107,079	113,991	108,950
Finance		1,046	-	827
Property	6	498,952	475,737	479,680
Depreciation	7	61,380	51,700	66,073
Loss on Disposal of Property, Plant and Equipment		1,015	-	1,853
		<u>2,089,787</u>	<u>2,099,526</u>	<u>2,013,446</u>
<b>Net Surplus / (Deficit) for the year</b>		28,864	(122,290)	(15,798)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>28,864</u></u>	<u><u>(122,290)</u></u>	<u><u>(15,798)</u></u>

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

# Coley Street School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget	Actual 2019 \$
			(Unaudited ) 2020 \$	
<b>Balance at 1 January</b>		600,334	616,132	616,132
Total comprehensive revenue and expense for the year		28,864	(122,290)	(15,798)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		11,517	-	-
<b>Equity at 31 December</b>		640,715	493,842	600,334

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.

# Coley Street School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	23,133	9,369	11,761
Accounts Receivable	9	92,603	72,000	72,172
GST Receivable		4,154	5,000	6,006
Prepayments		11,461	9,000	8,902
Inventories	10	-	300	329
Investments	11	485,466	319,000	390,856
		<u>616,816</u>	<u>414,669</u>	<u>490,027</u>
<b>Current Liabilities</b>				
Accounts Payable	13	120,954	95,000	100,471
Revenue Received in Advance	14	1,318	2,000	2,433
Provision for Cyclical Maintenance	15	7,500	8,000	14,934
Finance Lease Liability - Current Portion	16	5,832	5,500	5,626
Funds held in Trust	17	2,165	-	-
Funds held for Capital Works Projects	18	(4,947)	-	(22,278)
		<u>132,822</u>	<u>110,500</u>	<u>101,186</u>
<b>Working Capital Surplus/(Deficit)</b>		483,994	304,169	388,840
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	220,051	256,730	256,730
		<u>220,051</u>	<u>256,730</u>	<u>256,730</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	58,700	59,557	37,984
Finance Lease Liability	16	4,629	7,500	7,253
		<u>63,329</u>	<u>67,057</u>	<u>45,237</u>
<b>Net Assets</b>		<u>640,715</u>	<u>493,842</u>	<u>600,334</u>
<b>Equity</b>	24	<u>640,715</u>	<u>493,842</u>	<u>600,334</u>

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

# Coley Street School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		571,448	638,441	471,464
Locally Raised Funds		22,540	18,540	36,309
Hostel		-	-	-
International Students		-	-	-
Goods and Services Tax (net)		1,851	(5,000)	3,352
Funds Administered on Behalf of Third Parties		2,165	-	-
Payments to Employees		(335,520)	(506,941)	(241,065)
Payments to Suppliers		(160,567)	(170,418)	(201,422)
Cyclical Maintenance Payments in the year		(8,591)	(51,082)	-
Interest Paid		(1,046)	-	(827)
Interest Received		10,984	10,000	15,091
Net cash from/(to) Operating Activities		103,264	(66,460)	82,901
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	31,452	(1,854)
Purchase of Property Plant & Equipment (and Intangibles)		(22,844)	(9,024)	(60,279)
Purchase of Investments		(94,610)	(181,456)	(11,077)
Proceeds from Sale of Investments		-	60,000	-
Net cash from/(to) Investing Activities		(117,454)	(99,028)	(73,210)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,517	-	-
Finance Lease Payments		(3,287)	(23,858)	10,553
Painting contract payments		-	(61,000)	-
Loans Received/ Repayment of Loans		-	-	-
Funds Held for Capital Works Projects		17,332	-	(18,222)
Net cash from/(to) Financing Activities		25,562	(84,858)	(7,669)
<b>Net increase/(decrease) in cash and cash equivalents</b>		11,372	(250,346)	2,022
Cash and cash equivalents at the beginning of the year	8	11,761	259,715	9,739
<b>Cash and cash equivalents at the end of the year</b>	8	23,133	9,369	11,761

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

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

# Coley Street School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

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

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

### ***Other Grants***

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

### ***Donations, Gifts and Bequests***

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

### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

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

#### **e) 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.

#### **f) 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.

#### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **h) Inventories**

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

#### **i) 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.

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

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

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

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

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

#### **Finance Leases**

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

## **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	25 years
Furniture and equipment	10 years
Information and communication technology	4–10 years
Motor vehicles	5 -10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

## **k) 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.

## **l) 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.

## **m) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **n) Revenue Received in Advance**

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

#### **o) 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.

#### **p) 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).

#### **q) Financial Instruments**

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

#### **r) 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.

#### **s) Budget Figures**

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

#### **t) Services received in-kind**

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

## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	499,216	417,341	422,879
Teachers' Salaries Grants	1,160,358	1,160,359	1,138,905
Use of Land and Buildings Grants	348,028	348,028	337,296
Resource Teachers Learning and Behaviour Grants	-	-	1,125
Other MoE Grants	49,354	15,468	46,837
Other Government Grants	27,663	9,500	-
	<u>2,084,619</u>	<u>1,950,696</u>	<u>1,947,042</u>

The school has opted in to the donations scheme for this year. Total amount received was \$35,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$11,038 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	4,622	2,000	4,160
Activities	-	-	19,801
Trading	423	9,540	433
Fundraising	712	-	-
Other Revenue	17,898	3,000	11,797
	<u>23,655</u>	<u>14,540</u>	<u>36,191</u>
<b>Expenses</b>			
Activities	-	1,000	18,665
Trading	329	5,000	91
Fundraising (Costs of Raising Funds)	152	-	-
Other Locally Raised Funds Expenditure	5,364	-	7,311
	<u>5,845</u>	<u>6,000</u>	<u>26,067</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>17,810</u>	<u>8,540</u>	<u>10,124</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	33,563	53,844	38,586
Information and Communication Technology	11,542	14,500	10,089
Library Resources	515	3,000	432
Employee Benefits - Salaries	1,361,735	1,364,954	1,268,995
Staff Development	7,115	15,800	11,892
	<u>1,414,470</u>	<u>1,452,098</u>	<u>1,329,995</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,196	4,074	4,102
Board of Trustees Fees	4,600	4,860	4,600
Board of Trustees Expenses	2,739	5,305	6,178
Communication	2,823	2,625	2,799
Consumables	7,847	7,104	7,861
Legal Fees	-	-	6,624
Other	16,402	12,735	15,095
Employee Benefits - Salaries	52,786	62,388	47,940
Insurance	7,531	7,200	6,956
Service Providers, Contractors and Consultancy	8,155	7,700	6,795
	<u>107,079</u>	<u>113,991</u>	<u>108,950</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,388	7,450	9,692
Cyclical Maintenance Provision	21,873	15,639	18,867
Grounds	10,395	8,750	6,146
Heat, Light and Water	12,057	13,024	13,035
Repairs and Maintenance	14,365	13,750	25,045
Use of Land and Buildings	348,028	348,028	337,296
Security	588	2,397	1,131
Employee Benefits - Salaries	80,258	66,699	68,467
	<u>498,952</u>	<u>475,737</u>	<u>479,680</u>

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	3,127	-	3,127
Building Improvements - Crown	3,844	-	3,843
Furniture and Equipment	32,594	31,200	34,883
Information and Communication Technology	13,852	20,500	15,991
Leased Assets	6,276	-	6,471
Library Resources	1,687	-	1,758
	<u>61,380</u>	<u>51,700</u>	<u>66,073</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	17,672	9,369	6,252
Bank Call Account	5,461	-	5,510
Cash and Equivalents for Statement of Cash Flows	<u>23,133</u>	<u>9,369</u>	<u>11,762</u>

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Interest Receivable	1,541	2,000	2,148
Teacher Salaries Grant Receivable	91,062	70,000	70,024
	<u>92,603</u>	<u>72,000</u>	<u>72,172</u>
Receivables from Exchange Transactions	1,541	2,000	2,148
Receivables from Non-Exchange Transactions	91,062	70,000	70,024
	<u>92,603</u>	<u>72,000</u>	<u>72,172</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	300	329
	<u>-</u>	<u>300</u>	<u>329</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	485,466	319,000	390,856
Total Investments	<u>485,466</u>	<u>319,000</u>	<u>390,856</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	31,247				(3,127)	<b>28,120</b>
Building Improvements	77,531				(3,844)	<b>73,687</b>
Furniture and Equipment	89,862	12,295	(6,338)		(32,594)	<b>63,225</b>
Information and Communication Technology	33,236	14,753	(921)	-	(13,852)	<b>33,216</b>
Leased Assets	12,551	3,713			(6,276)	<b>9,988</b>
Library Resources	12,303	1,292	(93)		(1,687)	<b>11,815</b>
<b>Balance at 31 December 2020</b>	<b>256,730</b>	<b>32,053</b>	<b>(7,352)</b>	<b>-</b>	<b>(61,380)</b>	<b>220,051</b>

The net carrying value of equipment held under a finance lease is **\$9,988 (2019: \$12,552)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	78,171	(50,051)	<b>28,120</b>
Building Improvements	154,888	(81,199)	<b>73,689</b>
Furniture and Equipment	570,327	(507,103)	<b>63,224</b>
Information and Communication Technology	145,230	(112,015)	<b>33,215</b>
Motor Vehicles	31,452	(31,452)	<b>-</b>
Leased Assets	18,728	(8,739)	<b>9,989</b>
Library Resources	42,666	(30,852)	<b>11,814</b>
<b>Balance at 31 December 2020</b>	<b>1,041,462</b>	<b>(821,411)</b>	<b>220,051</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	34,373				(3,127)	<b>31,247</b>
Building Improvements	81,375	-			(3,843)	<b>77,532</b>
Furniture and Equipment	99,715	25,163	(132)		(34,883)	<b>89,863</b>
Information and Communication Technology	31,798	19,150	(1,721)		(15,991)	<b>33,236</b>
Leased Assets	8,154	10,868			(6,471)	<b>12,551</b>
Library Resources	13,368	683	9		(1,758)	<b>12,302</b>
<b>Balance at 31 December 2019</b>	<b>268,783</b>	<b>55,864</b>	<b>(1,844)</b>	<b>-</b>	<b>(66,073)</b>	<b>256,731</b>

The net carrying value of equipment held under a finance lease is **\$12,551 (2018: \$11,897)**

<b>2019</b>	<b>Cost or Valuation \$</b>	<b>Accumulated Depreciation \$</b>	<b>Net Book Value \$</b>
Buildings	78,171	(46,924)	<b>31,247</b>
Building Improvements	154,887	(77,356)	<b>77,531</b>
Furniture and Equipment	566,498	(476,636)	<b>89,862</b>
Information and Communication Technology	140,529	(107,293)	<b>33,236</b>
Motor Vehicles	31,452	(31,452)	-
Leased Assets	17,858	(5,307)	<b>12,551</b>
Library Resources	41,690	(29,387)	<b>12,303</b>
<b>Balance at 31 December 2019</b>	<u>1,031,085</u>	<u>(774,355)</u>	<u><b>256,730</b></u>

### 13. Accounts Payable

	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
Operating Creditors	8,959	8,000	7,317
Accruals	13,247	12,000	11,560
Banking Staffing Overuse	-	-	4,785
Employee Entitlements - Salaries	91,062	70,000	70,024
Employee Entitlements - Leave Accrual	7,686	5,000	6,785
	<u>120,954</u>	<u>95,000</u>	<u>100,471</u>
Payables for Exchange Transactions	120,954	95,000	100,471
	<u>120,954</u>	<u>95,000</u>	<u>100,471</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
Other	1,318	2,000	2,433
	<u>1,318</u>	<u>2,000</u>	<u>2,433</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	52,918	52,918	34,051
Increase/ (decrease) to the Provision During the Year	21,873	15,639	18,867
Use of the Provision During the Year	(8,591)	-	-
Provision at the End of the Year	<u>66,200</u>	<u>68,557</u>	<u>52,918</u>
Cyclical Maintenance - Current	7,500	8,000	14,934
Cyclical Maintenance - Term	58,700	59,557	37,984
	<u>66,200</u>	<u>67,557</u>	<u>52,918</u>

### 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	5,832	5,500	5,626
Later than One Year and no Later than Five Years	4,629	7,500	7,252
	<u>10,461</u>	<u>13,000</u>	<u>12,878</u>

### 17. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,165	-	-
	<u>2,165</u>	<u>-</u>	<u>-</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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Blocks 1 and 2	<i>completed</i>	(23,019)	28,492	(6,980)	-	-
Hardware for Lockdown	<i>completed</i>	741	1,648	(2,389)	-	-
Hall Kitchen	<i>in progress</i>	-	5,190	(10,031)	-	(4,841)
Security	<i>in progress</i>	-	6,008	(6,113)	-	(105)
Totals		<u>(22,278)</u>	<u>41,338</u>	<u>(25,513)</u>	<u>-</u>	<u>(4,947)</u>

**Represented by:**

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

4,947

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 4,947

	2019	Opening Balances	Receipts from	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
Blocks 1 and 2	<i>in progress</i>	(4,095)	-	(18,924)	-	(23,019)
Hardware for Lockdown	<i>in progress</i>	-	5,004	(4,263)	-	741
Heat Pumps	<i>completed</i>	-	5,393	(5,393)	-	-
Electrical Upgrade	<i>completed</i>	39			39	-
Totals		(4,056)	10,397	(28,580)	39	(22,278)

**19. Related Party Transactions**

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

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

**20. Remuneration***Key management personnel compensation*

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

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,600	4,600
Full-time equivalent members	0.43	0.48
<i>Leadership Team</i>		
Remuneration	415,944	323,419
Full-time equivalent members	4	3
Total key management personnel remuneration	420,544	328,019
Total full-time equivalent personnel	4.43	3.48

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.

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

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

#### *Other Employees*

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

<b>Remuneratio \$000</b>	<b>2020 FTE Number</b>	<b>2019 FTE Number</b>
100 - 110	0.00	0.00
	0.00	0.00
	0.00	0.00

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

## **21. Compensation and Other Benefits Upon Leaving**

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

	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	-	-
Number of People	-	-

## **22. Contingencies**

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

#### *Holidays Act Compliance – schools payroll*

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 23. Commitments

(Capital commitments at 31 December 2019: Nil)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts. (Operating Contracts at 31 December 2019: Nil)

## 24. Managing Capital

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

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	23,133	9,369	11,762
Receivables	92,603	72,000	72,172
Investments - Term Deposits	485,466	319,000	390,856
Total Financial assets measured at amortised cost	<u>601,202</u>	<u>400,369</u>	<u>474,790</u>

### Financial liabilities measured at amortised cost

Payables	120,954	95,000	100,471
Finance Leases	10,461	13,000	12,878
Total Financial Liabilities Measured at Amortised Cost	<u>131,415</u>	<u>108,000</u>	<u>113,349</u>

## 26. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF COLEY STREET SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Coley Street School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants 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 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31<sup>st</sup> May 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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



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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included under the School Directory page and the Analysis of Variance and Kiwisport statement included as an appendices, 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.



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

*David Fraser*

**David Fraser**  
**Silks Audit Chartered Accountants Ltd**  
**Whanganui, New Zealand**

**Date: 31<sup>st</sup> May 2021**



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# Analysis of Variance Reporting



<b>School Name:</b>	<b>Coley Street School 2021 (based on 2020 data)</b>	<b>School Number:</b>	<b>2352</b>
<b>Strategic Aim:</b>	To support the achievement of all students around the priority learning areas of reading, writing and mathematics, in relation to the New Zealand Curriculum		
<b>Annual Aim:</b>	To identify and progress groups of students across the priority areas of reading , writing and maths who are underachieving		
<b>Target:</b>	<p><b>Annual Targets for 2020 for Reading, Writing and Mathematics</b></p> <p><b>Reading –</b>  Year 3 cohort of 11 students who are well below will be moved to below or at.  Year 6 cohort of 11 students will be moved to at  Year 7 cohort of 6 students who are below will be moved to at</p> <p><b>Writing –</b>  Year 4 cohort of 10 students who are below will be moved to at  Year 6 cohort of 10 students who are below will be moved to at  Year 7 cohort of 7 students who are below will be moved to at</p> <p><b>Mathematics –</b>  Year 3 cohort of 10 students who are below will be moved to at  Year 4 cohort of 14 students who are below will be moved to at  Year 6 cohort of 10 students who are below will be moved to at</p>		

## Baseline Data:

### Baseline Data for Annual Targets for 2020 for Reading, Writing and Mathematics

#### Reading –

**Year 3** - 11 students including 1 ORRs funded student. 8 Maori, 3 European, 7 male, 4 female

10 students progressed 1 curriculum sub level. 1 student made accelerated progress moving 2 sub levels in the year.

1 Maori male who experienced poor attendance due to family violence, drugs and alcohol showed progress but did not move a curriculum sub level.

**Year 6** – 10 students 1 leaving at the end of term, 7 Maori, 3 European, 5 male, 5 female

6 students progressed 1 curriculum sub level, 3 made progress but did not shift a curriculum sub level.

**Year 7** - 7 students, 1 left at the beginning of the year and 1 left in term 1.

5 Maori, 2 male, 3 female

4 students moved 2 curriculum sub levels with 1 student making accelerated progress moving 3 curriculum sub levels.

#### Writing

**Year 4** – 10 students, 3 left during term 1 and 4 not school of origin

All students Maori, 3 male, 4 female

2 students moved 1 curriculum sub level, 2 students showed accelerated progress moving 2 curriculum sub levels, 2

students showed accelerated progress moving 3 sub levels, 1 student showed accelerated progress moving 4 curriculum sub levels.

**Year 6** – 10 students, 1 left during term 1

6 Maori, 3 European, 5 male, 4 female

1 student made progress but did not move a curriculum sub level, 1 student moved 1 curriculum sub level, 2 students showed accelerated progress moving 2 curriculum sub levels, 4 students showed accelerated progress and moved 3 curriculum sub levels and 1 student showed accelerated progress moving 4 curriculum sub levels.

**Year 7** – 7 students, 3 left during the year.

4 Maori, 2 male, 2 female

1 student showed progress but did not move a curriculum sub level, 2 students showed accelerated progress moving 2 curriculum sub levels, 1 student showed accelerated progress moving 4 curriculum sub levels

#### Maths

**Year 3** – 10 students, 7 Maori, 3 European

6 male, 4 female

1 student showed progress but did not move a curriculum sub level., 8 students moved 1 curriculum sub level and 1 student showed accelerated progress by moving 2 curriculum sub levels

**Year 4** – 14 students, 4 left during the year.

1 student met target term 1 so was no longer a target, 6 Maori, 3 European

7 female, 2 male

3 students showed progress but did not move a curriculum sub level, 1 student moved 1 curriculum sub level, 2 students showed accelerated progress moving 2 curriculum sub levels

**Year 6** – 10 students, 5 Maori, 5 European

6 male, 4 female

1 student made progress but did not move a curriculum sub level, 7 students moved 1 curriculum sub level, 1 student showed accelerated progress by moving 2 curriculum sub levels and 1 student made accelerated progress by moving 3 curriculum sub levels.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>We created a whanau class of students at risk socially / academically / health wise. This was kept at low numbers of about 15-16 students from year 3-5 with a teacher aide to support the teacher.</p> <p>At the other end of the school we continued the strategy of maintaining a reception class to transition in any new students from EEC. We kept the numbers low between 10-12 students with a teacher aide.</p> <p>Across the school we implemented our localised curriculum with PLD delivered around local Maori legends and stories, local Maori history and significant historical sites. All staff also learnt local waiata that are significant to Raukawa Iwi.</p> <p>We identified links to the Marae of every junior hub student and also taught a number of Maori games and waiata.</p> <p>We had guest speakers into the school to speak about the history of the river / harbour and proposed tourism developments at the river loop.</p> <p>All staff received a class roll with all Maori students identified and a</p>	<p>Previously students in the whanau class were intervention students with their normal class. In this case the class had smaller numbers and received more 1:1 support.</p> <p>There was more emphasis on authentic hands on learning. As a result, an autistic Maori boy moved 4 curriculum sub levels.</p> <p>In our junior hub students new to school were tested early with a SEA test and regular monitoring ensured that gaps in learning were identified and addressed.</p> <p>As the year progressed and we slowly started to implement our localised curriculum and staff were able to tap into local authentic contexts, utilising local knowledge, facilities and resources.</p> <p>During COVID lockdown staff stayed well connected to the student needs with regular emails, telephone calls, text messaging and zoom meetings. This resulted in excellent engagement by the students. This definitely had a positive effect on the home and school community partnership.</p>	<p>According to our data analysis we were on track and in some cases well ahead of target with many cases of accelerated progress happening.</p> <p>Throughout Covid our staff had regular zoom meetings to share ways of working and were in constant contact with their students either by email, phone, txt message or zoom meetings. 105 digital devices were hand delivered to homes to ensure all students were able to access on line learning.</p> <p>The teacher inquiries kept all teachers focused on their target children and their progress was regularly monitored in team, management and staff meetings.</p> <p>COVID saw many our families lose their housing, jobs, relationships and in some cases death in families which resulted in transience, truancy, violence or very unsettled home environments. Hence while most children made progress some made no movement across curriculum sub levels.</p> <p>10 targeted students left during the year</p>	<p>In 2021 we will trial Singapore Maths in most year levels to see if we can create a point of difference in our Maths pedagogy. From the trials we took in 2020 our students appeared to relate better to the CPA model of teaching (concrete, pictorial, abstract) and staff also found that the collaboration amongst students was far more effective when the classes were not ability grouped. This is one of the key strategies of this method of teaching maths.</p> <p>There will be also a greater emphasis across all syndicate levels to incorporate Liz Kane model of delivering phonics in our literacy programme.</p> <p>Where possible we have also included our teacher aides in all PLD to ensure their follow up interventions are effective and research based.</p> <p>Prior to starting school in 2021, the call-back day was held off site at Te Awahou Nieuwe Stroom (library Museum) where local presenters provided us with the local Dutch, Chinese history and the river loop story.</p> <p>These ideas can then be springboard ideas for our localised curriculum.</p>

list of priority students and target students.  
Every teacher used this roll to create an inquiry question for 2021, incorporating their target students in the interventions. These inquiries were regularly monitored at team meetings and at management level to ensure students were making progress. Each teacher had a buddy teacher who gave feedback and supported the inquiry. Teachers used the data from the inquiries to inform their practice. Throughout the year there was also regular professional development sessions in PaCT Tool, Liz Kane phonics programme, PB4L and Singapore Maths that ensured that the pedagogical knowledge of teachers / teacher aides was further developed. All staff across the junior school used SEA test and JAM while at senior level eASttle and PaCT Tool to ensure consistent practice. End of term data was analysed and collated and reported to BOT. Previously our reporting system reflected the national standard bench marks but we changed the terminology to reflect the curriculum level learning progressions. Hence we moved away from the national standard terminology of well below, below,

at and above to beginning, proficient and achieved. This took some time to make the transition and for everyone to be on the same wavelength. We now feel the reporting format is far more reflective of where the child is at and what they are achieving.

#### Planning for next year:

The Board of Trustees has invested surplus funds from 2020 back into staffing to ensure our teacher:student ratios are low to support targets students. We have specifically targeted student needs with our coverage of teacher aides.

Such was the success of our whanau class and reception class that we have maintained this for 2021 with the BOT committing ongoing funding for extra teaching staff.

All board members have had the opportunity to analyse and discuss our student data, record noticings and make recommendations

There has also been a recent appointment of a new LSC who has been provided with an at risk register. As in 2020 our SENCO, LSC, SWIS and RTLB liaison will meet on a regular basis to ensure that student needs are identified and how best addressed.

The introduction of Singapore Maths and a structured phonics programme following the Liz Kane Philosophy will be the basis of our teaching across the school in 2021.

Our assessment schedule has been reviewed to ensure SEA test and JAM occur at the years 1-3 level and e ASSTLE at years 4-8

To reduce barriers to children engaging at Coley Street School, the BOT has funded all stationery for our whole school and every child will receive a healthy lunch every day. There is also no donations after the BOT opted into the government funding for zero donations.



## COLEY STREET SCHOOL FOXTON

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### Kiwisport Statement

The allocation for 2020 from Kiwisport Funding for Coley Street School was \$3,382.38.

We had a number of sport teams competing at a high level in rugby, hockey, netball and basketball both at local , regional and super 10 level which required extra funding for transport, entry fees and uniforms.

Coley Street School also has a large number of students participating in outside sport such as surf lifesaving, equestrian, motor cross and dance which we also support through our sport scholarship scheme. Whilst we still have a high proportion of students participating in weekly sport COVID had a real effect on competitions last year.

Peter Kemp - Principal