

NORTH LOBURN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 3447

Principal: Darryn Ward

School Address: 813 Loburn Whiterock Road, Loburn North

School Postal Address: 813 Loburn Whiterock Road, RD 2, Rangiora 7472

School Phone: (03) 3128852

School Email: office@northloburn.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Paul Simpson	Chair Person	Elected	May-22
Darryn Ward	Principal	ex Officio	
Andrew Wells	Parent Rep	Elected	May-22
Tina Mackinstosh	Parent Rep	Elected	May-22
Duncan Mackintosh	Parent Rep	Elected	May-22
Rachel Woodcock	Parent Rep	Elected	May-22
Anne Hughes	Staff Rep	Elected	

Accountant / Service Provider: Maggie Turnhout

NORTH LOBURN SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
	Other Information
19	Kiwisport
20	Analysis of Variance
	Independent Auditor's Report

North Loburn 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.

Paul Simpson
Full Name of Board Chairperson


Signature of Board Chairperson

4/6/21
Date:

Darryn Ward
Full Name of Principal


Signature of Principal

4/6/21
Date:

North Loburn School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	1,304,608	1,213,734	1,229,236
Locally Raised Funds	3	81,192	80,260	95,352
Interest income		492	1,100	1,042
		<u>1,386,291</u>	<u>1,295,094</u>	<u>1,325,630</u>
Expenses				
Locally Raised Funds	3	29,830	28,850	44,928
Learning Resources	4	863,257	795,236	800,925
Administration	5	70,702	66,341	70,218
Finance		244	400	512
Property	6	330,646	323,436	319,538
Depreciation	7	36,642	35,000	48,423
Loss on Disposal of Property, Plant and Equipment		721	-	-
Transport		61,925	61,521	60,948
		<u>1,393,967</u>	<u>1,310,784</u>	<u>1,345,491</u>
Net Surplus / (Deficit) for the year		(7,675)	(15,690)	(19,861)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(7,675)</u></u>	<u><u>(15,690)</u></u>	<u><u>(19,861)</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.

North Loburn School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		306,818	306,818	326,678
Total comprehensive revenue and expense for the year		(7,675)	(15,690)	(19,861)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December	24	299,143	291,128	306,818
Retained Earnings		299,143	291,128	306,818
Equity at 31 December		299,143	291,128	306,818

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.

North Loburn School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	80,192	69,867	50,673
Accounts Receivable	9	50,949	51,299	51,299
GST Receivable		-	3,486	3,486
Prepayments		-	1,088	1,088
Inventories	10	2,372	-	-
Investments	11	25,000	-	-
		<u>158,512</u>	<u>125,740</u>	<u>106,546</u>
Current Liabilities				
GST Payable		978	-	-
Accounts Payable	13	59,650	63,186	63,187
Revenue Received in Advance	14	285	-	-
Provision for Cyclical Maintenance	15	2,257	-	-
Painting Contract Liability - Current Portion	16	2,633	-	-
Finance Lease Liability - Current Portion	17	1,180	1,409	7,116
Funds held for Capital Works Projects	18	41,481	12,265	12,265
		<u>108,463</u>	<u>76,860</u>	<u>82,568</u>
Working Capital Surplus/(Deficit)		50,049	48,880	23,978
Non-current Assets				
Property, Plant and Equipment	12	266,846	260,122	295,122
		<u>266,846</u>	<u>260,122</u>	<u>295,122</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	10,552	17,874	10,874
Painting Contract Liability	16	7,200	-	-
Finance Lease Liability	17	-	-	1,409
		<u>17,752</u>	<u>17,874</u>	<u>12,283</u>
Net Assets		<u>299,143</u>	<u>291,129</u>	<u>306,818</u>
Equity	24	<u>299,143</u>	<u>291,128</u>	<u>306,818</u>

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

North Loburn School Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		323,424	286,589	299,244
Locally Raised Funds		83,708	80,260	92,600
Goods and Services Tax (net)		4,464	-	(9,830)
Payments to Employees		(178,292)	(129,827)	(158,205)
Payments to Suppliers		(200,234)	(211,412)	(229,981)
Interest Paid		(244)	(400)	(512)
Interest Received		492	1,100	1,062
Net cash from Operating Activities		33,317	26,310	(5,622)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(9,085)	-	(16,419)
Purchase of Investments		(25,000)	-	-
Net cash from Investing Activities		(34,085)	-	(16,419)
Cash flows from Financing Activities				
Finance Lease Payments		(6,105)	(7,116)	(11,941)
Painting contract payments		(5,089)	-	-
Funds Administered on Behalf of Third Parties		-	-	19,703
Funds Held for Capital Works Projects		41,481	-	-
Net cash from Financing Activities		30,287	(7,116)	7,762
Net increase/(decrease) in cash and cash equivalents		29,519	19,194	(14,279)
Cash and cash equivalents at the beginning of the year	8	50,673	50,673	64,952
Cash and cash equivalents at the end of the year	8	80,192	69,867	50,673

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

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

North Loburn School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

North Loburn 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. 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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

i) Inventories

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

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 - school owned	50 years
Building improvements to Crown Owned Assets	12-40 years
Furniture and equipment	5-20 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	3 years
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.

The reversal of an 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.

n) Revenue Received in Advance

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

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

o) 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).

p) 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.

q) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	230,341	193,000	200,410
Teachers' Salaries Grants	699,204	658,936	658,936
Use of Land and Buildings Grants	262,619	265,309	265,309
Other MoE Grants	49,714	32,786	40,869
Transport grants	62,729	63,703	63,712
	<u>1,304,608</u>	<u>1,213,734</u>	<u>1,229,236</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$6,778 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	23,008	16,500	16,381
Bequests & Grants	500	10,000	6,066
Activities	33,575	28,900	39,234
Trading	2,914	3,000	4,203
School House Rent	14,840	14,560	14,560
Other Revenue	6,355	7,300	14,909
	<u>81,192</u>	<u>80,260</u>	<u>95,352</u>
Expenses			
Activities	25,054	23,500	36,252
Trading	3,343	3,000	7,332
School House Expenses	1,433	2,200	1,345
Other Locally Raised Funds Expenditure	-	150	-
	<u>29,830</u>	<u>28,850</u>	<u>44,928</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>51,362</u>	<u>51,410</u>	<u>50,424</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	13,721	14,000	19,765
Information and Communication Technology	2,339	13,300	3,390
Library Resources	18	450	-
Employee Benefits - Salaries	835,934	755,486	767,557
Staff Development	11,244	12,000	10,213
	<u>863,257</u>	<u>795,236</u>	<u>800,925</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	2,900	4,485	4,318
Board of Trustees Fees	3,035	3,200	2,945
Board of Trustees Expenses	23	800	1,764
Communication	1,707	1,500	1,697
Consumables	1,475	2,000	2,802
Operating Lease	8,202	7,500	8,153
Other	12,641	10,300	11,254
Employee Benefits - Salaries	33,670	28,000	27,864
Insurance	3,221	3,356	3,220
Service Providers, Contractors and Consultancy	3,828	5,200	6,200
	<u>70,702</u>	<u>66,341</u>	<u>70,218</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	2,413	2,000	2,249
Consultancy and Contract Services	19,660	21,000	18,657
Cyclical Maintenance Provision	5,089	7,000	(14,338)
Grounds	2,582	4,500	9,009
Heat, Light and Water	8,420	8,800	9,608
Repairs and Maintenance	18,862	5,050	19,530
Use of Land and Buildings	262,619	265,309	265,309
Security	2,367	1,600	1,609
Employee Benefits - Salaries	8,634	8,177	7,904
	<u>330,646</u>	<u>323,436</u>	<u>319,538</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Buildings - School	1,783	500	1,783
Building Improvements - Crown	4,350	3,000	4,351
Furniture and Equipment	11,703	9,000	12,554
Information and Communication Technology	11,599	12,500	16,884
Leased Assets	6,812	9,500	12,292
Library Resources	395	500	559
	<u>36,642</u>	<u>35,000</u>	<u>48,423</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	70,286	35,781	16,587
Bank Call Account	9,905	9,086	9,086
Short-term Bank Deposits	-	25,000	25,000
Cash and cash equivalents for Cash Flow Statement	80,192	69,867	50,673

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

Of the **\$80,192** Cash and Cash Equivalents, **\$41,481** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2021** on Crown owned school buildings on the School's capital works.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	400	2,631	2,631
Receivables from the Ministry of Education	2,956	-	-
Teacher Salaries Grant Receivable	47,593	48,668	48,668
	50,949	51,299	51,299
Receivables from Exchange Transactions	400	2,631	2,631
Receivables from Non-Exchange Transactions	50,549	48,668	48,668
	50,949	51,299	51,299

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	2,372	-	-
	2,372	-	-

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	25,000	-	-
Total Investments	25,000	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	27,000	-	-	-	-	27,000
Buildings	62,569	-	-	-	(1,783)	60,786
Building Improvements	125,433	-	-	-	(4,350)	121,083
Furniture and Equipment	39,822	3,500	(171)	-	(11,703)	31,448
Information and Communication	29,610	4,833	-	-	(11,599)	22,844
Leased Assets	8,280	-	(550)	-	(6,812)	918
Library Resources	2,409	753	-	-	(395)	2,767
Balance at 31 December 2020	295,122	9,086	(721)	-	(36,642)	266,846

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	27,000	-	27,000
Buildings	90,582	(29,796)	60,786
Building Improvements	211,165	(90,082)	121,083
Furniture and Equipment	186,569	(155,121)	31,448
Information and Communication Technology	148,927	(126,084)	22,844
Leased Assets	5,687	(4,769)	918
Library Resources	7,645	(4,878)	2,767
Balance at 31 December 2020	677,574	(410,729)	266,846

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	27,000	-	-	-	-	27,000
Buildings	64,352	-	-	-	(1,783)	62,569
Building Improvements	129,784	-	-	-	(4,351)	125,433
Furniture and Equipment	43,641	8,735	-	-	(12,554)	39,822
Information and Communication Technology	46,494	-	-	-	(16,884)	29,610
Leased Assets	19,252	1,320	-	-	(12,292)	8,280
Library Resources	2,877	91	-	-	(559)	2,409
Balance at 31 December 2019	333,400	10,146	-	-	(48,423)	295,122

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	27,000	-	27,000
Buildings	90,582	(28,013)	62,569
Building Improvements	211,165	(85,732)	125,433
Furniture and Equipment	192,778	(152,956)	39,822
Information and Communication Technology	154,692	(125,082)	29,610
Leased Assets	40,434	(32,155)	8,280
Library Resources	6,891	(4,483)	2,409
Balance at 31 December 2019	723,543	(428,420)	295,122

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	6,614	5,133	5,133
Accruals	3,100	4,884	4,884
Banking Staffing Overuse	-	2,900	2,900
Employee Entitlements - Salaries	47,593	48,668	48,668
Employee Entitlements - Leave Accrual	2,343	1,601	1,601
	<u>59,650</u>	<u>63,186</u>	<u>63,187</u>
Payables for Exchange Transactions	59,650	63,186	63,187
	<u>59,650</u>	<u>63,186</u>	<u>63,187</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	285	-	-
	<u>285</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	10,874	10,874	30,534
Increase/ (decrease) to the Provision During the Year	5,089	7,000	(14,571)
Use of the Provision During the Year	(2,633)	-	(5,089)
Adjustment to the Provision	(521)	-	-
Provision at the End of the Year	<u>12,809</u>	<u>17,874</u>	<u>10,874</u>
Cyclical Maintenance - Current	2,257	-	-
Cyclical Maintenance - Term	10,552	17,874	10,874
	<u>12,809</u>	<u>17,874</u>	<u>10,874</u>

16. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	2,633	-	-
Non Current Liability	7,200	-	-
	<u>9,833</u>	<u>-</u>	<u>-</u>

In 2018 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2018, with regular maintenance in subsequent years. The agreement has an annual commitment of **\$5,089**. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	1,230	1,409	7,116
Later than One Year and no Later than Five Years	-	-	1,409
Later than Five Years	-	-	-
	<u>1,230</u>	<u>1,409</u>	<u>8,525</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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Heat Pump	<i>completed</i>	12,265	-	(12,265)	-	-
Resource Spaces	<i>in progress</i>	-	41,481	-	-	41,481
Pool Upgrade	<i>completed</i>	-	25,700	(25,700)	-	-
Solar Power System	<i>completed</i>	-	49,963	(49,963)	-	-
Totals		<u>12,265</u>	<u>117,144</u>	<u>(87,928)</u>	<u>-</u>	<u>41,481</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	41,481
	<u>41,481</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Heat Pump Project	<i>in progress</i>	5,995	6,270	-	-	12,265
Breakout Space & Toilet Remodel	<i>completed</i>	(13,433)	-	13,433	-	-
Totals		<u>(7,438)</u>	<u>6,270</u>	<u>13,433</u>	<u>-</u>	<u>12,265</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.

Andrew Wells is a trustee of the Board and also owns Sunergy Solar Limited. During the year the School contracted Sunergy Solar Limited to supply and install a solar power system. The total value of all transactions for the year was \$57,457 (2019: Nil) and no amount is outstanding as at balance date (Prior Period: nil). The solar power system was a capital works project funded by the Ministry of Education.

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	3,035	2,945
Full-time equivalent members	0.09	0.54
<i>Leadership Team</i>		
Remuneration	232,983	212,362
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>236,018</u>	<u>215,307</u>
Total full-time equivalent personnel	<u>2.09</u>	<u>2.54</u>

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	0 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110 - 120	-	-
100 - 110	1	-
	<u>1.00</u>	<u>0.00</u>

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:

	2020 Actual	2019 Actual
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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

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

23. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

Capital commitments at 31 December 2019

Contract to install heatpumps as agents of the Ministry of Education. This project is funded by the Ministry and during the year \$5,995 funds were received. This project has been approved by the Ministry.

(b) Operating Commitments

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

(a) operating lease of a photocopier and laptops;

	2020 Actual \$	2019 Actual \$
No later than One Year	5,508	7,126
Later than One Year and No Later than Five Years	9,864	7,984
Later than Five Years	-	-
	<u>15,372</u>	<u>15,110</u>

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 follows:

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	80,192	69,867	50,673
Receivables	50,949	51,299	51,299
Investments - Term Deposits	25,000	-	-
Total Financial assets measured at amortised cost	<u>156,140</u>	<u>121,166</u>	<u>101,971</u>

Financial liabilities measured at amortised cost

Payables	59,650	63,186	63,187
Finance Leases	1,180	1,409	8,525
Painting Contract Liability	9,833	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>70,663</u>	<u>64,595</u>	<u>71,712</u>

26. Events After Balance Date

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

27. Comparatives

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

North Loburn School

Kiwisport Statement

31 December 2020

Kiwisport is a Government funding initiative to support students' participation in organised sports.

During 2020, the School received total Kiwisport funding of \$1,755 (GST excl).

The funding was used for the Sports Coaching programme run by North Canterbury Sports Trust sports team entry fees to a number of competitions and the purchase of extra equipment for these teams, if needed.

School Name:	North Loburn School	School Number:	3447
Strategic Aim:	<ul style="list-style-type: none"> To ensure that we have quality outcomes for all students To raise the writing achievement levels for students at Tihiraki North Loburn in Years 4-8 		
Annual Aim:	To increase the number of students achieving at or above the expected level for their age in writing		
Target:	<p>Target Number 1 (Writing) Our challenge is for those students who are in Year 4 – 8 in 2020, and were identified as working well below or below their expected age for writing (25 students), to move at least 1 sub level in their surface features score for writing.</p> <p>Teachers will identify, through discussion and sharing, explicit acts of teaching in writing that they believe can accelerate the progress of our identified target students.</p>		
Baseline Data:	<p>Baseline Data</p> <ul style="list-style-type: none"> 70% of all the students at North Loburn School were working at or above the expected level for their age in writing. At the end of 2019 we had 39 students across all age groups who were working below or well below the expected level for their age in writing. Of this group, our male students were more highly represented. This is certainly indicative of what is being seen nationally and remains a focus for us as a school. In 2020 we will have 25 students in Year 4-8 who have been identified as working below or well below their expected level. This is our group that we will be targeting. 4 out of 12 of our current Maori students are performing below the expected level for their age. They will be represented within the target group In 2018, 19 of our Year 4-8 students (28%) were working below or well below the expected level <p>Data for 2020</p> <ul style="list-style-type: none"> Of the 25 students who we identified we worked with 24 in 2020 as one moved on. Of the students who we targeted 67% have moved 1 sublevel (16/24) 12 % of the students moved 2 sublevels (3/24) 21% stayed the same (5/24) 25% (6/24) also moved within their curriculum levels from well-below to below, or below to at their curriculum level 		

Writing	Well Below	Below	At	Above
Y1	0	1	18	1
Y2	0	1	12	2
Y3	0	9	5	4
Y4	3	6	9	2
Y5	2	4	3	2
Y6	4	3	10	1
Y7	1	2	5	4
Y8	1	2	9	4
Total	11	28	71	20
Writing	Well Below	Below	At	Above
All students	11	28	71	20
Maori	4	4	7	1
Male	9	18	40	7
Female	2	10	31	13

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>All teachers were involved in discussions at the start of the year. Our SENCO also explored the data and has created a comprehensive document that is reviewed each term.</p> <p>The writing rubric has been reviewed and teachers are using this to assess and record the progress of their students</p>	<p>The SENCO continued the regular meetings throughout the year although due to Covid a significant portion of the year was missed. These conversations continue to be hugely valuable.</p> <p>There is still some concern around the use of this rubric. Staff meetings showed that teachers are spending time considering their students achievement in relation to the rubric</p>	<p>Our SENCO remains committed to meeting with the staff and the staff continue to find this an important process in our programme.</p> <p>The rubric was created from a range of resources. We continue to discuss in depth the intricacies of assessing writing and have meetings planned for this in 2021.</p>	<p>To continue the process of exploring our assessment data. Continue to ask questions about the impact of our programmes.</p> <p>As a management team we have identified the need to have a robust discussion around the tools teachers are using to make their judgments.</p>
<p>The storytelling workshops were very popular with the staff and made an instant impact on what our students were doing and their level of engagement</p>	<p>The early observations of our boys in writing using storytelling was that they were excited to be able to add to a story, to use images to assist. One particular child showed a huge increase in engagement</p>	<p>The storytelling approach allows for creativity within a structured setting which has suited some of our boys.</p>	<p>Continue to use the Storytelling approach as just one way of engaging our students</p>
<p>Our SENCO remains an important resource. Her regular meetings with staff ensure that we are keeping our conversations grounded and focused on how best to improve the learning outcomes for our students</p>	<p>These regular meetings have ensured that the staff and SENCO have been able to share their ideas and to formulate plans going forward</p>	<p>Staff are able to not only share ideas but also to ask for extra support.</p>	<p>Continue to provide time for the SENCO to meet with the teachers and to clarify the data</p>
<p>All staff have participated in our Curriculum Review PLD. The recent conversations on Learner Agency have been important.</p>	<p>This was an important project as we wanted to explore a range of ideas and to be able to create a number of clear statements of intent around what we deem to be quality teaching. We see this as being integral to providing us with the opportunity to move our learners.</p>	<p>Along the way we have had a number of robust discussions around what we believe with writing. These are healthy discussions and are allowing us to gain more clarity.</p>	<p>In 2021 we will look more closely at how we can develop a daily programme that provides the students with greater ability to lead the development in writing. This may be a programme that occurs at the end of each term (an idea that came from the CoL ToD)</p>

Planning for next year

Was this target met for the year?

Based on the data we have gathered we would consider that 79% of the targeted students moving a minimum of 1 sub level to be a success. While not all of these children are working 'within' their curriculum level our aim is always to ensure they are progressing at their level.

In planning for 2021 we aim to continue the focus on the Storytelling approach. All staff have attended these workshops meaning that we can now have conversations to develop our thinking. We are also mindful that writing continues to be an area where many schools are struggling. Again our aim for this year is to use our LSC, and our connections through the CoL to provide opportunities for our staff to further develop their knowledge around writing and how to get the best out of our students.

We are also going to be exploring the Structured Literacy Approach in more depth. Already we have made a start with a number of teachers attending a course early in this term. We are fully aware that this is a hot topic and we are keen to explore this a little more deeply and to look at where this can help us with your writing programme as well.

School Name:	North Loburn School	School Number:	3447
Strategic Aim:	<ul style="list-style-type: none"> To ensure that we have quality outcomes for all students 		
Annual Aim:	To maintain and increase the number of students achieving above the expected level for their age in in reading, writing and maths		
Target:	<p>Target Number 2</p> <p>Our challenge is to ensure that those students in Year 4-8 who were exceeding the expected level for their age in 1 or more areas of the curriculum in 2019, increase the areas in which they are exceeding their expected level.</p> <p>Teachers will identify, through discussion and sharing, explicit acts of teaching that they believe can accelerate and support the progress of our identified target students.</p>		

Baseline Data:

Baseline from 2019

- Our data from the end of 2019 shows that we have 39% of our students in Reading, 15% of our students in writing and 16% of our students in maths who we have identified as working above the expected level for their age in the 3 curriculum areas.
- Data from 2019 shows that we have 24 students in Year 4-8 who were working above the expected level in 1 curriculum area, 8 who were working above in two curriculum areas and 12 who were working above in 3 curriculum areas. These are in our current Year 4-8 cohort.

North Lacombe School Standards 2019					North Lacombe School Standards 2019					North Lacombe School Standards 2019				
Well Below		Below		Above	Well Below		Below		Above	Well Below		Below		Above
Reading					Writing					Maths				
Y1	0	1	18	1	Y1	0	1	18	1	Y1	0	1	18	1
Y2	0	5	5	5	Y2	0	1	12	2	Y2	0	4	7	4
Y3	0	4	9	5	Y3	0	9	5	4	Y3	0	5	11	2
Y4	2	1	16	6	Y4	3	6	9	2	Y4	2	6	6	6
Y5	1	2	1	7	Y5	2	2	3	2	Y5	2	1	6	2
Y6	1	1	10	6	Y6	4	3	10	1	Y6	1	4	11	2
Y7	1	0	6	5	Y7	1	2	9	4	Y7	3	0	10	3
Y8	0	1	9	6	Y8	1	2	9	4	Y8	3	0	10	3
Total	4	16	59	51	Total	11	28	71	20	Total	9	24	76	21
Reading					Writing					Maths				
Well Below		Below		Above	Well Below		Below		Above	Well Below		Below		Above
All students	4	16	59	51	All students	11	28	71	20	All students	9	24	76	21
Māori	2	2	4	6	Māori	4	4	7	1	Māori	1	3	7	1
Male	2	12	34	24	Male	9	18	40	7	Male	4	13	40	15
Female	2	4	25	27	Female	2	10	31	13	Female	5	11	36	6

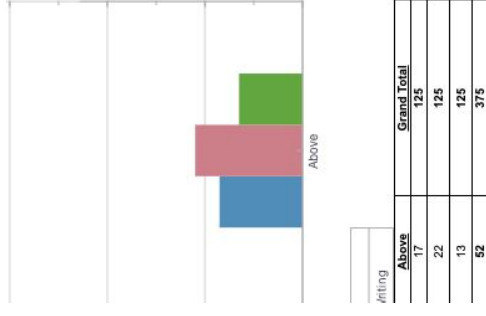
Data for 2020

- Our data for 2020 has shown that we have 17.6 % of our students working above their curriculum level in reading, 10.4% in writing and 13.6% in maths
- Our data shows that we have 8 students in Years 4-8 working above the expected curriculum level in 1 area, 5 in two areas and 5 in three areas

Discussion:

In exploring this data and discussing it with the senior management team it is clear **that we need to spend some time at the start of 2021 working with all staff** and developing clear guidelines on how we make our judgements so that there is consistency.

While we know that we had a good number of our year 8 students last year functioning above the expected level this data certainly shows some inconsistencies which do need to be



addressed.

There is a need to ensure that moderation is being used effectively. We also need to have a discussion on what tools teachers are using to make their judgement calls.

Of interest is also whether the extraordinary year we have had has had an impact on this data given the length of time students have been off school?

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>Teachers have analysed the assessment data from the end of 2019 and the start of 2020. Using this information they identified more closely the needs of the students targeted.</p> <p>Opportunities have been provided for those students who are working within our target to continue to be extended (e.g writing workshops, maths extension, maths events, online programmes).</p> <p>Me and My school survey was carried out as a CoL. This data was used to explore student engagement with our target group.</p> <p>Some opportunities were provided for Learning Coaches to be used, where possible, to support our students who</p>	<p>This practice ensured that we started the year with a clear understanding of who those children were that we wanted to focus on. It also ensured that we were able to discuss any anomalies that we felt existed in our data</p> <p>These students were able to self nominate to attend these courses. As well as this parents have met with teachers to discuss the needs of their children. This has provided teachers with the opportunity to formulate plans.</p> <p>We wanted to explore the level of engagement of our students and to see what trends we could find. We were interested in looking at whether engagement always = progress.</p> <p>Our LSC was able to work with our learning coaches during the year to provide them with teaching strategies to assist them. While our focus for our learning coaches remains on</p>	<p>This practice also highlighted the need for us as a staff to be very clear on how we are assessing.</p> <p>Having a close working relationship with these parents and being able to discuss the need for acceleration is important and remains a key conversation.</p> <p>The extraordinary year we had meant we felt this data was not an accurate reflection of a school year. We were very aware of the well-being needs of our students when they returned to school.</p> <p>We are well aware of the fact that a lot of time goes into supporting children with learning needs who may struggle.</p>	<p>As well as analysing the data, what is extremely important is to develop a very clear set of guidelines that can ensure that we are being consistent in our judgements across the school</p> <p>Using staff expertise, discuss what other ways we can and should be extending our students in the classroom</p> <p>Explore what other options are available for our capable students</p> <p>This data is currently being discussed at a CoL level with all schools noticing a change in engagement. We have a URF application for this year that has a focus on engagement and connecting to the curriculum.</p> <p>As a school we invest a lot of time in supporting those students with learning needs through our</p>

<p>have been targeted.</p> <p>Staff meetings throughout the year were set aside for our Curriculum review with a focus on Learner Agency and defining what this means to us.</p>	<p>assisting those who struggle with learning, we have been looking for areas where they have been able to work with children needing extension. We have also been fortunate to have a parent who has given time to work with a group of mathematicians.</p> <p>We firmly believe that all children can make significant progress if they feel engaged and motivated. We believe that these are important characteristics that exist in children who show learner agency</p>	<p>Our challenge is to find ways where our Learning Coaches can assist the acceleration of learners who are very capable. This means looking at the resource we have and identifying the priority groups.</p> <p>While we promote agency we have not got defined statements or identified exactly how we would aim to develop this sense of agency in our children.</p>	<p>Learning Coaches. As a staff there is an opportunity to explore the way we manage this resource to see where we can make a difference</p> <p>Is this an opportunity to leverage off the strengths, skills and talents we have in our community to support these learner</p> <p>As we work through the continuation of our curriculum review we will be further exploring the explicit acts that lead to agency and how these can then lead to greater progress.</p>
--	--	---	--

Planning for next year

Was this target met for the year?
 Given the data that we have available, it shows that our numbers are down in regards to those students working 'above the curriculum' level for their age, so in regards to the hard data then it suggests we have not met the target.

However, what has come out of this data quite clearly is the need to spend time as a staff clarifying what we understand as being below, at or above, and ensuring that we are using moderation, discussion and the tools we have available to be consistent. From this point of view it suggests to me that this target has been successful in identifying key next steps.

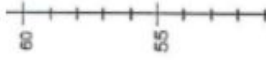
As a management team we have discussed this data and what it means. We made the decision to use one of our starting days in 2021 to explore this area of need, to define clearly what we believe and then to schedule staff meetings that have moderation as the focus. This took place in January this year and has already led to further staff meetings being arranged.

Our LSC has arranged to work alongside the staff in developing our moderation knowledge. She is also involved in conversations with the SENCO and principal looking at how we can better understand the judgement calls we are making. If we are to meet a target such as this then we must ensure that we are all thinking the same so that the variance that occurs is less than in the past. We have also scheduled regular meetings as a staff to moderate and ensure that we are supporting each other.

School Name:	North Loburn School	School Number:	3447
Strategic Aim:	<ul style="list-style-type: none"> To ensure that we have quality outcomes for all students To ensure we have a quality learning environment for our students where their well-being is supported 		
Annual Aim:	To provide an environment that is positive and safe, and promotes student engagement and well-being		
Target:	<p>Target Number 3 (Well-Being)</p> <p>Our challenge is to work alongside those students whose results from our 'Well-being' survey regularly fall within the 'never and sometimes' category for each question and move them to the 'most of the time' category.</p> <p>Our challenge is to ensure that all students at Tihiraki North Loburn school feel supported, safe and respected by all staff and are engaged in their learning.</p>		
Baseline Data:	<p>Baseline from 2019</p> <ul style="list-style-type: none"> Data gathered across the Puketeraki Kahui Ako shows the levels of students' well-being and engagement as being varied across the schools in the CoL. Year 7 and 8 are areas that are of particular interest to us. The data we have gathered in 2019 that looked at our students ability to self manage (which we also feel has an impact on well-beng and engagement) shows that our percentages have dropped in the last three years. (We used a Solo rubric for the assessment) <p>Data for 2020</p> <p>The main data that we gathered for 2020 has been the Me and My School data, and the Well-Being survey that we put out after the lockdown.</p> <p>The Me and My School data was collected by the CoL and discussed at that level. Across the CoL it reveals that we do have concerns around the Year 4-6 engagement levels.</p> <p>The report that Anne shared with the board showed that:</p>		

Year 4-6 results

To obtain a more detailed explanation of these scores please consult [Making Sense of the Reports](#)

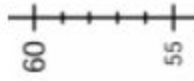


Students strongly agree that they are making progress at school, that they take notice of what their teachers say about their work, that they are persistent in their efforts, and that there is mutual respect between them and their teachers. They strongly agree that they feel proud to be at their school, that they feel safe, and that their culture is valued. Students agree that they look forward to going to school, and find it easy to concentrate in class.

Despite claiming to often feel bored at school, students strongly agree that doing well is very important to them, and that they always try to do their best work. There is agreement that they listen in class, that they make a consistent effort to improve their work, that learning at school is enjoyable. They agree that communication about school work is easy and enjoyable, both at school and at home, and that lines of communication feel open if they have a problem at school. Students agree that they respect other students, that they feel part of the school, and their friends like school.

For our Y4-6 cohort their median scores range from 51.8 to 57 i.e. overall their scores demonstrate the attitudes and feelings shown above

Year 7 & 8 Results



Students strongly believe that their families' culture is treated with respect by the teachers. They are proud to be at the school. Students agree that they take school seriously. They agree that they can talk to teachers about their schoolwork. Students disagree that their classes are a waste of time. They believe they have a lot of respect for the teachers. Students agree that they feel safe at school but also agree that they often feel bored in class.

For our Y7/8 cohort their median scores for Y7 (60) and Y8 (58.9) i.e. overall their scores demonstrate the attitudes and feelings shown above

This data does show that for our Year 4-6 students and Year 7 and 8 students, that on the whole they are happy with school and understand the role that we play.

Other data we have gathered individually shows that we do have individual students whom we are concerned about their well-being and we have agencies supporting these children where possible.

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>All children were given a Well-being survey to provide initial data for the year. This allowed us to closely monitor those students who we can identify from the survey as needing support.</p> <p>We worked closely with Mana Ake to provide support for those students who we have identified from our survey and school data. Introduce and run programmes such as Pause, Breathe, Smile</p> <p>Behaviour plans have been reshared with classes and then used as a tool to work with students who require support and to assist them in developing a greater sense of personal well-being.</p> <p>We continued as a PB4L school with the expert / principal attending the coaching sessions and sharing ideas on what schools are doing for behaviour and well-being</p> <p>Staff attended PD exploring the Ahūiatanga Whaiaro document which looks at valued learner attributes. Staff have explored how these attributes can assist all learners.</p>	<p>This data at the start of the year provided us with a good picture of where our students were at. As the year progressed and with the lockdown. This initial data was altered as we became aware of those children who needed more support.</p> <p>The working relationship we have had with Mana Ake has been successful in the past. The pause, breathe, smile programme was carried out but the Manuka class. There were a number of students in their who we were monitoring closely</p> <p>The behaviour plans are an important document. It was noted that we needed to revisit these so that we were all aware of the impact these would have on managing behaviour. We were aware that our children needed prompting in some areas to make the right choices</p> <p>These meetings were providing valuable opportunities to network and to share ideas in regards to what was happening in other schools around positive behaviour.</p> <p>We took the opportunity to look at what we are doing or could be doing to make a link to the attributes in this document.</p>	<p>While we are very pleased with the way our students coped during Lock down there were certainly those who we needed to monitor more closely. As the new year has started these students are still on our radar.</p> <p>As a school we are mindful of having the resources and support from external agencies to assist us with those children we have identified. The pause, breathe smile programme was a good initiative that helped to provide the children with calming strategies.</p> <p>The design of our behaviour plan was done carefully with the staff in order to provide consistency in the way we manage behaviour. We were aware that we had become a bit complacent in the use of this, hence the increased focus.</p> <p>As a school we are in our 4th Year of PB4L. It is an important programme and has made a difference to the well-being of our students.</p> <p>The Kahui Ako has a focus on well-being and engagement through the Me and My School data that is collected. We have looked at this data and drawn our own conclusions. Our aim is to better understand why students become disengaged.</p>	<p>Reissue this assessment at the start of 2021. We feel this will be the most appropriate time as we feel this year may not provide us with accurate or consistent data. It is intended that this survey could be carried out 3 times to provide clear data.</p> <p>We will continue to make use of Mana Ake to assist us as a school and with those students and families who we feel require extra support.</p> <p>The Behaviour plan gives us consistency and keys steps Continue to ensure that staff are aware of the plan and communicate it with parents as well</p> <p>The teaching of our Values explicitly is important The data we gather is important as a review tool Teachers to be reminded of the need to record the behaviour data.</p> <p>This document provides a great resource for us as a school to use. It is the valued attributes that we seek and does have a link to well-being and engagement. Our next step is to link current activities at school to the strands of this document.</p>

Was this target met for the year?

Given the extraordinary year that we have had and our focus on well-being through the lockdown period, I would suggest that we have been successful in supporting our students and families, however it is not specifically linked to this target

We are aware of the well-being issues of some of our individual children and are working closely with families, agencies and the students to provide support. We are seeing more needs in our students and families that we have seen for a while.

The programmes that we have implemented that were designed to reduce behaviours such as physical Friday have played an important role in what we have been trying to achieve.

As we move forward we are acutely aware of the need to continue monitoring all of our families and to have the resources and ideas available to ensure that we are creating an environment where the well-being of all students is a key focus. The other side of this is also the well-being of the staff and parents. As a staff we have discussed strategies that we want to have in place that will help us better manage our own workloads.

In 2021 we will be looking to administer a well-being survey to our students at least 3 times through the year. This data will be shared with the staff, board and community. The idea behind sharing it three times is to be able to draw comparisons throughout the year.

Summary statement

After analysing the 3 targets the major points that I take away as the leader are the fact that I need to ensure that our staff have the knowledge to make judgement calls that are consistent. To do this we need to ensure that staff are given time to review what we currently do and how we can make changes. We need to ensure that time is provided to moderate our judgements and that we look to use expertise where possible (LSC)

The other point is around the well-being data. As a management team we discussed the fact that we felt that 2020 would not give us a clear picture of how well the children are engaged given the major disruptions to their learning. We need to ensure that the staff are given the opportunity to discuss what they are seeing and to ensure that we administer a survey early in the new year and then revisit that later to get a picture of what is happening. As mentioned above, it is planned for this to be done three times.

As part of our curriculum review, we need to ensure that we are all listening to the children and making sure that they are empowered to learn. However this will only be effective if all the staff feel confident and capable to work in an environment where we are seeking greater learner agency. It is not simply a case of handing the reins over. As teachers we need to know what support we can provide, what the questions are we need to ask and ensure that we are using the latest research and best practice to make a difference. We are excited about our upcoming URF project that will be exploring differentiated learning and are hopeful that this will provide compelling data that will be the catalyst for change.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTH LOBURN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of North Loburn School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO 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 2 to 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 4 June 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 19 to 29, but does not include the financial statements, and our auditor's report thereon.

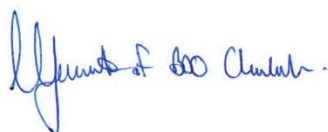
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Warren Johnstone
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand