

# MACLEANS PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	1388
<b>Principal:</b>	Matthew Cooke
<b>School Address:</b>	10 Wycherley Drive, Bucklands Beach, Auckland 2014
<b>School Postal Address:</b>	10 Wycherley Drive, Bucklands Beach, Auckland 2014
<b>School Phone:</b>	09 534 5191
<b>School Email:</b>	admin@macleansprimary.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Leo van Gemst	Chair Person	Elected	2022
Matthew Cooke	Principal		
Brian Bayly	Principal		Retired June 2020
Tony Wang	Parent Rep	Elected	2022
Derek Thum	Parent Rep	Elected	2022
Felicity Wiggins	Parent Rep	Elected	2022
Ben Hawkins	Parent Rep	Elected	2022
Paul Honnor	Parent Rep	Elected	2020
Helen Ling	Parent Rep	Elected	2020
Daniel Weiland	Parent Rep	Elected	2020
Hazel Deutschmann	Staff Rep		
Mrs Jarvis	Minute Secretary		

<b>Accountant / Service Provider:</b>	Inspired Accountants Limited
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# MACLEANS PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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# Macleans Primary 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.

Leo van Gemst

Leo van Gemst



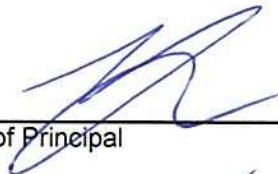
Signature of Board Chairperson

31/05/2021

Date:

Matthew Cooke

Matthew Cooke



Signature of Principal

31/05/2021

Date:

# Macleans Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,412,970	4,055,914	3,768,375
Locally Raised Funds	3	87,433	73,935	222,625
Interest income		20,841	25,000	25,122
International Students	4	19,065	9,000	25,283
		<hr/>	<hr/>	<hr/>
		4,540,309	4,163,849	4,041,404
<b>Expenses</b>				
Locally Raised Funds	3	32,860	38,200	77,431
International Students	4	373	470	1,137
Learning Resources	5	2,682,102	2,531,136	2,252,823
Administration	6	207,951	209,856	182,849
Finance		1,542	-	1,413
Property	7	1,475,832	1,296,611	1,283,678
Depreciation	8	59,498	35,000	61,521
Loss on Disposal of Property, Plant and Equipment		1,579	-	-
		<hr/>	<hr/>	<hr/>
		4,461,737	4,111,273	3,860,852
<b>Net Surplus / (Deficit) for the year</b>		78,572	52,576	180,552
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		78,572	52,576	180,552

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

# Macleans Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		1,040,762	1,029,398	860,210
Total comprehensive revenue and expense for the year		78,572	52,576	180,552
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		26,270	-	-
<b>Equity at 31 December</b>	24	1,145,604	1,081,974	1,040,762
Retained Earnings		1,145,604	1,081,974	1,040,762
Reserves		-	-	-
<b>Equity at 31 December</b>		1,145,604	1,081,974	1,040,762

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.

# Macleans Primary School

## Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	65,917	220,468	132,892
Accounts Receivable	10	152,336	137,419	137,418
GST Receivable		15,309	9,467	9,467
Prepayments		18,781	11,665	11,665
Inventories	11	4,679	2,714	2,714
Investments	12	931,377	703,055	703,055
		<u>1,188,399</u>	<u>1,084,788</u>	<u>997,210</u>
<b>Current Liabilities</b>				
Accounts Payable	14	248,796	181,335	181,336
Revenue Received in Advance	15	-	10,000	10,000
Provision for Cyclical Maintenance	16	12,650	3,750	3,750
Finance Lease Liability - Current Portion	17	9,530	6,990	6,990
Funds held for Capital Works Projects	18	-	19,923	8,559
		<u>270,976</u>	<u>221,998</u>	<u>210,635</u>
<b>Working Capital Surplus/(Deficit)</b>		917,423	862,790	786,576
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	<u>322,056</u>	<u>281,062</u>	<u>316,064</u>
		322,056	281,062	316,064
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	79,208	52,049	52,049
Finance Lease Liability	17	14,667	9,829	9,829
		<u>93,875</u>	<u>61,878</u>	<u>61,878</u>
<b>Net Assets</b>		<u>1,145,604</u>	<u>1,081,974</u>	<u>1,040,762</u>
<b>Equity</b>	24	<u>1,145,604</u>	<u>1,081,974</u>	<u>1,040,762</u>

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

# Macleans Primary 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		1,062,607	924,989	794,638
Locally Raised Funds		89,388	73,935	222,918
International Students		9,065	9,000	35,283
Goods and Services Tax (net)		(5,842)	-	371
Payments to Employees		(589,802)	(460,034)	(409,169)
Payments to Suppliers		(366,588)	(472,214)	(400,119)
Cyclical Maintenance Payments in the year		-	(13,100)	-
Interest Paid		(1,542)	-	(1,413)
Interest Received		24,162	25,000	23,480
Net cash from/(to) Operating Activities		221,448	87,576	265,989
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(59,444)	-	(68,264)
Purchase of Investments		(228,322)	-	(110,051)
Net cash from/(to) Investing Activities		(287,766)	-	(178,315)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		26,270	-	-
Finance Lease Payments		(3,966)	-	(10,056)
Funds Held for Capital Works Projects		(22,963)	-	(494)
Net cash from/(to) Financing Activities		(659)	-	(10,550)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(66,977)</b>	<b>87,576</b>	<b>77,123</b>
Cash and cash equivalents at the beginning of the year	9	132,892	132,892	55,769
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>65,917</b>	<b>220,468</b>	<b>132,892</b>

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

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

# **Macleans Primary School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

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

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

Macleans Primary 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 16.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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

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

#### *Classification of leases*

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) 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.

### **j) Investments**

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

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

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

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

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

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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 Years
Library resources	8 Years

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

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

### *Non cash generating assets*

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

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

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

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

## **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

## **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from international 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 international students, should the School be unable to provide the services to which they relate.

## **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) 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.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	808,449	687,862	592,028
Teachers' Salaries Grants	2,105,031	2,026,669	1,869,481
Use of Land and Buildings Grants	1,245,332	1,104,256	1,104,256
Other MoE Grants	227,045	237,127	190,104
Other Government Grants	27,113	-	12,506
	<u>4,412,970</u>	<u>4,055,914</u>	<u>3,768,375</u>

The school has opted in to the donations scheme for this year. Total amount received was \$67,200.00.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,822 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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	11,509	1,875	76,639
Activities	22,708	3,215	70,142
Trading	30,688	33,350	31,357
Fundraising	22,528	35,495	44,486
	<u>87,433</u>	<u>73,935</u>	<u>222,625</u>
<b>Expenses</b>			
Activities	4,236	700	54,715
Trading	27,976	25,500	21,087
Fundraising (Costs of Raising Funds)	648	12,000	1,629
	<u>32,860</u>	<u>38,200</u>	<u>77,431</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>54,573</u>	<u>35,735</u>	<u>145,194</u>

#### 4. International Student Revenue and Expenses

	2020 Actual Number 1	2020 Budget (Unaudited) Number 3	2019 Actual Number 9
International Student Roll			
<b>Revenue</b>			
International Student Fees	19,065	9,000	25,283
<b>Expenses</b>			
International Student Levy	373	470	47
Other Expenses	-	-	1,090
	373	470	1,137
<i>Surplus/ (Deficit) for the year International Students</i>	18,692	8,530	24,146

#### 5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	88,394	134,260	100,167
Information and Communication Technology	19,591	14,950	9,375
Library Resources	1,964	5,140	1,372
Employee Benefits - Salaries	2,557,741	2,333,131	2,127,938
Staff Development	14,412	43,655	13,971
	2,682,102	2,531,136	2,252,823

#### 6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	6,730	6,730	6,730
Board of Trustees Fees	3,370	4,500	4,475
Board of Trustees Expenses	17,569	17,925	7,036
Communication	3,131	5,960	6,820
Consumables	12,440	17,500	15,261
Operating Lease	7,927	10,620	3,455
Other	31,875	38,099	30,342
Employee Benefits - Salaries	104,607	88,572	88,574
Insurance	5,786	5,600	5,840
Service Providers, Contractors and Consultancy	14,516	14,350	14,315
	207,951	209,856	182,849

### 3. Property

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	51,510	50,840	39,077
Cyclical Maintenance Provision	36,059	13,100	11,705
Grounds	3,666	7,800	16,073
Heat, Light and Water	15,640	20,445	17,761
Rates	9,593	8,825	10,075
Repairs and Maintenance	37,878	18,745	15,076
Use of Land and Buildings	1,245,332	1,104,256	1,104,256
Security	9,189	7,600	7,516
Employee Benefits - Salaries	66,965	65,000	62,137
	<u>1,475,832</u>	<u>1,296,611</u>	<u>1,283,678</u>

### 8. Depreciation

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Building Improvements - Crown	2,997	7,000	2,997
Furniture and Equipment	23,663	26,500	20,784
Information and Communication Technology	22,308	1,100	24,716
Textbooks	599	100	599
Leased Assets	9,029	-	11,635
Library Resources	902	300	791
	<u>59,498</u>	<u>35,000</u>	<u>61,521</u>

### 9. Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Cash on Hand	400	400	400
Bank Current Account	64,547	219,098	131,522
Bank Call Account	970	970	970
Cash and cash equivalents for Statement of Cash Flows	<u>65,917</u>	<u>220,468</u>	<u>132,892</u>

## 10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,955	1,955
Interest Receivable	5,196	8,518	8,518
Teacher Salaries Grant Receivable	147,140	126,946	126,946
	<u>152,336</u>	<u>137,419</u>	<u>137,418</u>
Receivables from Exchange Transactions	5,196	10,473	10,473
Receivables from Non-Exchange Transactions	147,140	126,946	126,946
	<u>152,336</u>	<u>137,419</u>	<u>137,418</u>

## 11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,679	2,714	2,714
	<u>4,679</u>	<u>2,714</u>	<u>2,714</u>

## 12. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	931,377	703,055	703,055
Total Investments	<u>931,377</u>	<u>703,055</u>	<u>703,055</u>



### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	96,876	7,542			(2,997)	101,421
Furniture and Equipment	145,148	25,348	(464)		(23,663)	146,369
Information and Communication Technology	56,292	15,246	(141)	-	(22,308)	49,089
Textbooks	1,923	-			(599)	1,324
Leased Assets	10,394	17,318	(974)		(9,029)	17,708
Library Resources	5,431	1,616			(902)	6,145
<b>Balance at 31 December 2020</b>	<b>316,064</b>	<b>67,070</b>	<b>(1,579)</b>	<b>-</b>	<b>(59,498)</b>	<b>322,056</b>

The net carrying value of equipment held under a finance lease is **\$17,708 (2019: \$10,394)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	163,978	(62,557)	101,421
Furniture and Equipment	489,472	(343,103)	146,369
Information and Communication Technology	381,035	(331,946)	49,089
Textbooks	4,104	(2,780)	1,324
Leased Assets	47,273	(29,565)	17,708
Library Resources	74,319	(68,174)	6,145
<b>Balance at 31 December 2020</b>	<b>1,160,181</b>	<b>(838,125)</b>	<b>322,056</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements	99,873	-			(2,997)	<b>96,876</b>
Furniture and Equipment	125,261	40,671	-		(20,784)	<b>145,148</b>
Information and Communication Technology	58,980	22,028			(24,716)	<b>56,292</b>
Textbooks	315	2,207			(599)	<b>1,923</b>
Leased Assets	14,547	7,482			(11,635)	<b>10,394</b>
Library Resources	4,332	1,890			(791)	<b>5,431</b>
<b>Balance at 31 December 2019</b>	<b>303,308</b>	<b>74,278</b>	<b>-</b>	<b>-</b>	<b>(61,522)</b>	<b>316,064</b>

The net carrying value of equipment held under a finance lease is **\$10,394 (2018: \$14,640)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	156,436	(59,560)	<b>96,876</b>
Furniture and Equipment	464,716	(319,568)	<b>145,148</b>
Information and Communication Technology	394,398	(338,106)	<b>56,292</b>
Textbooks	4,104	(2,181)	<b>1,923</b>
Leased Assets	41,647	(31,253)	<b>10,394</b>
Library Resources	72,703	(67,272)	<b>5,431</b>
<b>Balance at 31 December 2019</b>	<b>1,134,005</b>	<b>(817,941)</b>	<b>316,064</b>

#### 14. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	23,726	18,891	18,891
Accruals	34,528	28,577	28,577
Employee Entitlements - Salaries	190,542	133,867	133,867
	<b>248,796</b>	<b>181,335</b>	<b>181,336</b>
Payables for Exchange Transactions	248,796	181,335	181,336
	<b>248,796</b>	<b>181,335</b>	<b>181,336</b>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
International Student Fees	-	10,000	10,000
	-	10,000	10,000

**16. Provision for Cyclical Maintenance**

	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	55,799	55,799	44,094
Increase/ (decrease) to the Provision During the Year	36,059	13,100	11,705
Use of the Provision During the Year	-	(13,100)	-
Provision at the End of the Year	91,858	55,799	55,799
Cyclical Maintenance - Current	12,650	3,750	3,750
Cyclical Maintenance - Term	79,208	52,049	52,049
	91,858	55,799	55,799

**17. Finance Lease Liability**

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

	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	10,842	8,454	6,990
Later than One Year and no Later than Five Years	15,414	5,789	4,937
	26,256	14,243	11,927

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 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 \$
Roll Growth-Classroom	<i>completed</i>	(2,311)	-	-	2,311	-
Block 3 Room 6 Joinerv	<i>completed</i>	14,850	-	(14,850)	-	-
5 Year Property Plan	<i>in progress</i>	(3,980)	-	(7,542)	11,522	-
Totals		8,559	-	(22,392)	13,833	-

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roll Growth-Classroom	<i>in progress</i>	9,053	-	11,364	-	(2,311)
Block 3 Room 6 Joinery	<i>in progress</i>		14,850	-	-	14,850
5YP	<i>in progress</i>		3,958	7,938		(3,980)
Totals		9,053	18,808	19,302	-	8,559

## 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	3,370	4,475
Full-time equivalent members	0.08	0.08
<i>Leadership Team</i>		
Remuneration	476,981	425,406
Full-time equivalent members	4	4
Total key management personnel remuneration	480,351	429,881
Total full-time equivalent personnel	4.08	4.08

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 1

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	80 - 90	0
Benefits and Other Emoluments	1 - 3	-
Termination Benefits	-	-

### Principal 2

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	80 - 90	130 - 140
Benefits and Other Emoluments	1 - 3	-
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
100 - 110	2.00	0.00
	2.00	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:

	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'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

### (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: \$Nil)

## (b) Operating Commitments

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

(a) operating lease of a Photocopier;

	2020 Actual \$	2019 Actual \$
No later than One Year	6,540	1,410
Later than One Year and No Later than Five Years	22,890	-
	<u>29,430</u>	<u>1,410</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	65,917	220,468	132,892
Receivables	152,336	137,419	137,418
Investments - Term Deposits	931,377	703,055	703,055
Total Financial assets measured at amortised cost	<u>1,149,630</u>	<u>1,060,942</u>	<u>973,365</u>

### Financial liabilities measured at amortised cost

Payables	248,796	181,335	181,336
Finance Leases	24,197	16,819	16,818
Total Financial Liabilities Measured at Amortised Cost	<u>272,993</u>	<u>198,154</u>	<u>198,154</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 Macleans Primary School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Macleans Primary School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 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 of 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, 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 Macleans Primary School.



**Wayne Tukiri**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



Macleans Primary School  
Analysis of Variance & Self Review  
2020

*2020 has been an interesting year at Macleans Primary School. Lockdowns, and Alert Level 3 have affected many aspects of school-life. The retirement of the long-standing Principal Brian Bayly and the introduction of a new principal added to the challenges that everyone at Macleans Primary met with vigour and strategic thought and reflection.*

*Each year the Board is presented with several detailed reports on student achievement that provide guidance for future planning and direction. These reports reflect the on-going process of self-review at the school and underpin the data in the Analysis of Variance report. In addition, under the headings of the National Administrative Guidelines (N.A.G.s), I, principal Matthew Cooke, will comment on the progress made in achieving each significant goal from our Annual Plan.*

*In reporting on the learning and progress of our students I would like to acknowledge the tremendous work done by the teaching staff, ancillary staff and the support of the parents, Board of Trustees and school community.*

*Student Progress and Achievement.*

*Student progress and achievement is assessed based on the levels of the New Zealand Curriculum. The following expectations were set for the end of each year of school:*

- End of Year 1 – Mid Level 1*
- End of Year 2 – Late Level 1*
- End of Year 3 – Mid Level 2*

*End of Year 4 – Late Level 2  
End of Year 5 – Mid Level 3  
End of Year 6 – Late Level 3*

*During the year the practice of assessment for learning underpins planning and assessment as teachers work with students to identify learning needs, ascertain progress and celebrate achievement.*

*In determining achievement levels the use of O.T.J.s (Overall Teacher Judgement) is used with classwork, observations and formal and informal assessments being considered in determining the level of the curriculum the child is working at.*

*Given that the New Zealand Curriculum and the learning progressions do not break each achievement level into three tiers, and in line with common practice in NZ schools, for the purposes of this report two achievement bands have been used: Early Level 1, 2 or 3; and Within Level 1, 2 or 3 incorporating Mid and Late Level 1, 2 or 3.*

*Teachers review student progress, particularly in core curriculum areas, on a daily or weekly basis, making adjustments to teaching and learning so that what is being taught is responsive to student needs and their progress in achievement of the achievement objectives of the New Zealand Curriculum.*

*At three points in time during the year; midway through terms 2, 3 and 4 student progress is formally reviewed by teaching staff, school leadership and the Board of Trustees to identify trends and patterns, to review teaching and learning practices and to allocate resources. These collaborative reviews are summarised and tabled as Board reports.*

*In addition the progress over time of Maori, Pasifika, males and females, target students (cohort of those performing below expectation in 2019) and Year 1 Cohort students (Students who started at Macleans Primary School in Year 1, has been reviewed and reported on in a similar fashion. The progress of our English Language Learners (48% of our students) has been analysed separately.*

*Consequently this report is a summary report as the detail has previously been recorded and reported.*

*2020 Priority Goal – Written Language:*

*Priority Goals:*

- To maintain and develop the children's ability to produce accurate, quality writing and meet the expected NZ Curriculum Levels*

- To raise achievement of all children, particularly of those achieving below the expected NZ Curriculum Levels, those who have inequitable access to the curriculum and those not working to potential.
- For all children to make one or more year's progress in Written Language.

Specific Target Groups:

1. All students in Year 2 – 6, including Maori, Pasifika and English Language Learners, who were working two sub-levels below the expected NZ Curriculum Levels in 2018 will be working at expectation by the end of 2019.
2. Students who were working more than two sub-levels below expectation at the expected NZ Curriculum Levels in 2018 will progress by one or more sub-levels by the end of 2019.
3. E.L.L.P. target.  
E.L.L.s in Years 2-6, who have completed one or more years at school in NZ, will progress one sub- stage within the English Language Learning Progressions (E.L.L.P.)

Baseline data:

2019 NZC Curriculum Levels school-wide results.

- At/Above = 69%
- Below/Well Below = 31%

2020 Achievement – Expectations of NZ Curriculum.

	<i>At/Above Expectation</i>	<i>Below/Well-Below Expectation</i>	<i>Working within the expected NZC Level</i>
<i>School-wide (479 students)</i>	59%	40%	
<i>End of Year 1 (91 students)</i>	56%	44%	L.1 or 2 = 56%
<i>End of Year 2 (73 students)</i>	66%	34%	L.1 or 3 66%
<i>End of Year 3 (97 students)</i>	60%	40%	L.2 or 3 = 60%
<i>End of Year 4 (70 students)</i>	65%	35%	L.2 or 3 = 65%
<i>End of Year 5 (82 students)</i>	68%	32%	L.3 or 4 = 68%
<i>End of Year 6 (66 students)</i>	47%	53%	L.3 or 4 = 47%

School-wide 16% of students are achieving above the expected level for their year.

*Of the children in Years 2 – 6 achieving below expectation, boys represent (23%) compared with 36% in 2019 and girls (14%) compared with 26% in 2019. While this is still a slight disparity of 9% it is an improvement on 2019 when the disparity of boys to girls was 10%.*

*40% of Maori and 62% of Pasifika students are achieving at or above expectation as are 60% of E.L.L's (English Language Learners)*

*43% of students' school-wide that are not yet achieving at the expected curriculum level in written language are E.L.L's.*

### Target Students

- 1. All students in Year 2 – 6, including Maori, Pasifika and English Language Learners, who were working two sub-levels below the expected NZ Curriculum Levels in 2019 will be working at expectation by the end of 2020.*

*Of these students, 63% showed progress by moving one or more sub-levels with 41% of the group now working at expectation.*

- 2. Students who were working more than two sub-levels below expectation at the expected NZ Curriculum Levels in 2019 will progress by one or more sub-levels by the end of 2020.*

- 3. E.L.L.P. target.*

*E.L.L.s in Years 2-6, who have completed one or more years at school in NZ, will progress one sub- stage within the English Language Learning Progressions (E.L.L.P)*

*At the end of 2020, 60% of ELL's were working at expectation in writing. This is encouraging progress given the professional development focus for teachers of these students during 2020.*

### Cohort Groups

*Tracked annually in teams The progress of ethnic groups is also tracked. The table below shows achievement for 2019 and 2020 for each group. The composition of this group changes each year with enrolments and Year 6 students and other students, transferring to other schools.*

Maori Students (35)	2020	14 = 40%	21 = 60%
Maori Students (28)	2019	17 = 61%	11 = 39%
Pasifika Students (26)	2020	16 = 62%	10 = 38%

Pasifika Students (19)	2019	14 = 74%	5 = 26%
Asian Students (282)	2020	201 = 71%	81 = 29%
Asian Students (250)	2019	180 = 72%	70=28%
NZ European (83)	2020	48 = 58%	35 = 42%
NZ European (63)	2019	47= 75 %	16= 25%
MELAA (85)	2020	50 = 59%	35 = 41%
MELAA (87)	2019	52 = 60 %	35 = 40 %

*In each ethnic group a higher percentage of students are achieving at the expected level. Underachieving students will receive additional support in 2021 to accelerate their progress.*

*The third cohort group whose progress is monitored are the students who commenced at Macleans Primary School in Year 1. Our expectation would be that these children achieve 'at expectation' by the end of Year 6; hopefully sooner. Within these groups there will be children with additional learning needs or who need longer than others to achieve each level of the curriculum.*

Cohort Year 0/1			
Year 3 (57)	2020	36 = 63%	21 = 36%
Year 4 (15)	2020	15 = 100%	-
Year 5 (39)	2020	28 = 72%	11 = 28%
Year 6 (33)	2020	21 = 64%	11 = 33%

*Children in these cohorts not yet achieving at the curriculum level for their year will be the focus of teacher support in 2021.*

#### 2020 Priority Goal – Digital Technology:

*This was a developmental goal aimed to develop teacher knowledge and capability and introduce children to the digital technology component of the Technology Curriculum.*

*Progress here was not to the extent anticipated due to the impact of COVID lockdowns. Considerable time lapsed during this process.*

*Staff were provided with introductory workshops and provided their classes with some initial lessons.*

*A start has been made with developing of teacher knowledge of Digital Fluency The continuation of the facilitator in 2020 will enable momentum to increase as all staff will be engaged in the professional learning journey and all students will be provided with digital learning opportunities.*

#### *On-going Review.*

##### *Reading*

*64% of students in years 1-6 are reading at the expected level. This is a drop from 2019 when 74% were working at expectation. This would indicate that either a group of students did not make one years progress during 2020 or that there have been new ELL enrolments. Both are true.*

*There is a notable drop in achievement levels in Year 1 since 2019. This year group had a significant number of new enrolments, particularly ELL students and students who have come to school without any of the basic skills to function effectively within the classroom.*

*There is only 4% disparity between boys and girls, although there is almost twice as many boys than girls underachieving in Years 5 and 6. The greatest disparity is between NZ European students and those of Maori, Asian or MELAA (Middle Eastern, Latin America or African) descent. For many of these students English is not their first language.*

*An increased focus on achievement in reading will be part of a priority on literacy in 2021.*

##### *Mathematics.*

*67% of students in years 1-6 are working at the expected level. This is a drop in achievement levels to 2019 when 77% were working at expectation.*

*In Years 2, 4 and 5 there is a group of children who did not make one year's progress or were new to the NZ education system, this is backed up by there being a 9% disparity for MELAA children, who have come from schools where expectations for achievement in Mathematics were different to NZ.*

*There is a 6 % disparity between girls and boys achievement, with a group of girls needing additional support or motivation to achieve at the appropriate level.*

*Teachers will continue to monitor the progress of children in 2021 and design learning programme to meet needs and accelerate achievement levels.*

##### *Science and Social Studies*

*Science and Social Study/Inquiry skills have continued to be taught within the integrated curriculum. Social Science skills needed to be focussed on in 2021 with an emphasis on on the LEARN Model of Inquiry.*



### Oral Language

*A focus on oral language was an integral part of the teaching and learning in each classroom. Oral proficiency was seen as a precursor to raising achievement in writing in many classrooms. This will continue to be an integral part of our literacy focus in 2021.*

### Student Agency

*Teachers report growth in children's agency within their learning and management of their learning. Having each Year 3-6 child having their own google account and a focus on self directed learning from Years 1-6. In Years 1 -2 through Learning -based play there has been an increased engagement in learning.*

### 2020 Priority Goal - Learners with Special Needs:

*Special Needs students who are below the National Standard in a particular area have been involved in learning programmes designed to meet their learning needs within the mainstream classroom. Programmes are designed to cater to their diagnosed condition, social and academic needs. Often the needs related to their diagnosis and social interactions impact on their academic learning. Attending to these needs often requires that this take precedence over academic learning. These students' progress has been monitored as part of the normal classroom review process and modifications made to better cater for identified needs.*

*In addition several of these children receive dedicated teacher aide support and the remainder will have received support for learning, including assistance from: teacher-aides, specialist/itinerant teachers, R.T.L.B. and Special Education staff. Several of these children have their own I.E.P.s. Parents are communicated with regularly as we work to support the learning and welfare needs of these children.*

Children with I.E.P.s. *There will be evidence of progress in achieving 70% of I.E.P. goals.*

*These children have all made progress in achieving their goals during 2020. For some progress has fluctuated due to Covid Lockdowns and circumstances beyond their control and goals have had to be reviewed and refined through the IEP process. Additional learning support both in the classroom and with the use of Seesaw and zoom meetings during lockdowns has had a positive impact on each aspect of each student's learning. The support these children have received for their learning: academic, social and personal, from their teachers, support staff, para-professionals and their parents has been pivotal in their success.*

Reading Recovery. Progress of children who have been discontinued will be monitored. 36% of these children will be achieving National Standard level in reading.

The progress of children who have been discontinued from Reading Recovery has been monitored as part of teacher's regular review of learning progress and as part of school-wide data analysis. Subsequent to this analysis teachers have modified teaching strategies to meet identified learning needs, parents have been communicated with over their child's progress and additional assistance such as teacher aide support has been given. A school register, which is updated during and at the end of the year, helps to keep focus on these learners.

27 students in Years 2-6 who have been discontinued remain in the school – 41% of these students are working At or Above the relevant National Standard at the end of 2020.

We will continue to explore manageable ways of supporting these students and their learning to enable them to achieve continued success and/or accelerate their progress.

Documentation and Self-Review (N.A.G. 2)

### Curriculum Review

#### Maori

Unfortunately the local Koanga festival was cancelled. Our Maori cultural groups were affected by this. Teachers continue to recognise Maori students in their planning and assessment. Our Maori Hui in December was attended by 6 families and facilitated by our Maori Advisor. Ideas and initiatives to support our Maori learners, community and obligations under the Treaty of Waitangi for 2021.

#### ELLP

The provision of teaching staff with professional learning as part of our focus on raising achievement in writing in regards to teaching E.L.L's has enabled teachers to more effectively meet the needs of these students.

#### International Students

We hosted one full time International student in 2020.

#### Kiwi Sport.

Kiwi Sport funding has been used to benefit children by employing a swimming instructor, supporting the training of our basketball teams in the local primary school basketball league for two terms and enabling participation in a Kelly Sports programme at our end of year picnic.

School Promotion – The Junior School Deputy Principal has visited neighbouring early childhood centres on a regular basis, building rapport with the staff, children and parents at the various centres. Our pre-school induction programme, 'Ready, Set, Go' has been well supported each term. This weekly programme provides a safe and supportive introduction to school for the children turning 5 and their parents. School tours on two occasions have complimented the existing opportunities parents have to visit the school in action and become informed about the learning provisions available. The school role remains stable around 500 students. Four new classes have been paid for and filled by the end of 2020 for the 2021 school year. Thanks to the MoE for their support with the roll growth.

Community Consultation – A range of opportunities has been provided for parents to participate in and contribute to school activities and student learning including; Chinese New Year, Pool Party, Learning Conferences, Outdoor Education Camps (Years 3-6), sports events – winter sports, basketball, and athletics.

Twice yearly 3-way Learning Conferences are an important component of consultation process whereby students, parents and teachers are engaged in conversations about each child's learning, progress and achievement. Attended by 90%+ of parents these conferences provide the opportunity for parents to be actively involved in their child's learning and for staff gain insight into how to effectively engage both the child and the parents in the children's learning. Seesaw and Class Dojo have successfully been trialled as means of 'just-in-time' communication with parents regarding their child's learning at school.

In addition to our fortnightly school newsletter, website and class emails, Learning Conferences, informal, 'just-in-time' conversations and school events involving the children have proven to be the most effective way of engaging and consulting with parents.

Policy Review – a number of school policies have been reviewed in accordance with the three-yearly review cycle. We have adopted 'School Docs' and will be moving all of our policies to the School Docs online system throughout the first half of 2021.

Personnel (N.A.G. 3)

Equal Employment Objectives

1. To update our EEO database -This was completed.
2. To give consideration to EEO requirements in relevant policy reviews EEO requirements have been taken into consideration when reviewing personnel and related policies.

3. To consider EEO requirements when making staff appointments -The appointments committee has incorporated EEO requirements when appointing staff.
4. To consider EEO requirements when setting performance objectives for the year - Provision was made within the process of setting performance objectives for this year for staff to identify professional development opportunities pertinent to their personal professional needs. Staff, classroom teachers and management, who took advantage of this opportunity, found it informative and enriching.
5. To provide opportunities for ancillary staff to undertake professional development - Ancillary staff have attended first aid refresher courses, workshops provided by the auditors and M.O.E. Those with responsibility for special needs students have been guided by Special Ed staff and participated in advice and guidance programmes for these students.
6. To ensure an EEO report is included in the Annual Report -This summary report has been included in the Annual Report.

Professional Development - Teaching and ancillary have had the opportunity to participate in a range of very worthwhile professional development opportunities including:

- E.L.L.P, Meeting the Needs of E.S.O.L. Learners.
- Digital Technologies
- Written Language
- Student Agency - Modern Learning Pedagogy
- Inclusive Education
- School Leadership

#### Finance and Property (N.A.G. 4)

We applied for and have had approval for the hall refurbishment to go ahead in 2020. The 10 Year Property Plan has been approved. 2021 will be a busy year at Macleans Primary.

#### Health and Safety (N.A.G. 5)

The Travel-wise programme and Life Education were key components of our health programme. Nude Food was continued.

Regular maintenance checks and emergency evacuation practices, including an earthquake drill, along with investigating accidents requiring a doctor's attention contribute towards the goal of maintaining a safe environment.

*Consultation and documentation regarding compliance with the Health and Safety Act has been a focus during the year. A Health and Safety Committee guides this work.*

*Legislation (N.A.G. 6)*

*Legislative requirements have continued to be addressed as part of the Board's governance and self-review process.*

*Principal Matthew Cooke*

A handwritten signature in blue ink, appearing to be 'Matthew Cooke', is written over a faint, light blue rectangular background.