

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Blenheim School (the School). The Auditor-General has appointed me, Michael Rondel, 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 3 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 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 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 arises 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 that contain the Board of trustee listing, Analysis of variance and Kwisport 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 the School.



Michael Rondel  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand



# **BLenheim SCHOOL**

*Te Kura O te Waiharakeke*

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

School Directory

Ministry Number:	2811
Principal:	Denyse Healy
School Address:	42 Alfred Street, Blenheim
School Postal Address:	PO Box 445, Blenheim, 7240
School Phone:	03 577 5542
School Email:	<a href="mailto:office@blenheim.school.nz">office@blenheim.school.nz</a>

# BLenheim SCHOOL

Annual Report - For the year ended 31 December 2020

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# Blenheim 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.

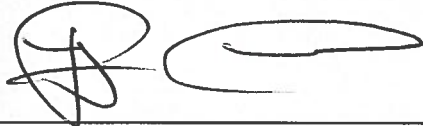
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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

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

Jack Fewes

Full Name of Board Chairperson



Signature of Board Chairperson

31/05/21

Date:

LOUISA GRACE LINTERMAN

Full Name of Principal



Signature of Principal

31/05/21

Date:

# Blenheim School

## Members of the Board of Trustees

For the year ended 31 December 2020

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Held Until</b>
Denyse Healy	Principal	ex Officio	
Laura Smith	Chairperson	Elected	Jun 2020
Pete Stace	Parent Rep	Elected	Jun 2020
Deanna Gleeson	Parent Rep	Elected	Jun 2020
Holly Hardaker	Parent Rep	Elected	Jun 2022
Lynda Pederson	Parent Rep	Elected	Jun 2022
Richard Powell	Parent Rep	Elected	Jun 2022
Petra Carruthers	Staff Rep	Elected	Jun 2022
In Attendance Mary Powell	Minute Secretary		

**Blenheim School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	2,152,161	2,094,488	1,938,617
Locally Raised Funds	3	61,271	63,836	70,657
Interest Income		1,228	2,000	2,912
		<u>2,214,660</u>	<u>2,160,324</u>	<u>2,012,186</u>
<b>Expenses</b>				
Locally Raised Funds	3	9,063	24,800	2,995
Learning Resources	4	1,783,766	1,795,316	1,649,726
Administration	5	92,303	88,850	92,664
Finance		1,648	-	1,622
Property	6	224,778	274,883	251,034
Depreciation	7	30,831	15,152	28,408
Loss on Disposal of Property, Plant and Equipment		3,830	-	89
		<u>2,146,219</u>	<u>2,199,001</u>	<u>2,026,538</u>
<b>Net Surplus / (Deficit) for the year</b>		68,441	(38,677)	(14,352)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>68,441</u></u>	<u><u>(38,677)</u></u>	<u><u>(14,352)</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.



# Blenheim School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Balance at 1 January</b>		129,847	129,847	142,608
Total comprehensive revenue and expense for the year		68,441	(38,677)	(14,352)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,591
<b>Equity at 31 December</b>	25	198,288	91,170	129,847
Retained Earnings		198,288	91,170	129,847
<b>Equity at 31 December</b>		198,288	91,170	129,847

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.

# Blenheim School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	133,121	307,643	331,168
Accounts Receivable	9	128,124	102,316	102,316
GST Receivable		15,853	-	-
Prepayments		6,440	6,003	6,003
Inventories	10	2,730	-	-
Investments	11	64,188	63,267	63,267
		<u>350,456</u>	<u>479,229</u>	<u>502,754</u>
<b>Current Liabilities</b>				
GST Payable		-	11,622	11,622
Accounts Payable	13	148,494	117,017	117,017
Revenue Received in Advance	14	1,916	1,030	1,030
Finance Lease Liability - Current Portion	16	13,586	13,416	13,416
Funds held for Capital Works Projects	17	19,306	201,398	201,398
Funds for Resource Teachers of Learning & Behaviour Cluster	18	45,525	58,718	58,718
Funds Held on Behalf of the RTM Cluster	19	7,281	7,546	7,546
		<u>236,108</u>	<u>410,747</u>	<u>410,747</u>
<b>Working Capital Surplus/(Deficit)</b>		114,348	68,482	92,007
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	128,001	131,223	146,375
		<u>128,001</u>	<u>131,223</u>	<u>146,375</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	38,000	92,517	92,517
Finance Lease Liability	16	6,061	16,018	16,018
		<u>44,061</u>	<u>108,535</u>	<u>108,535</u>
<b>Net Assets</b>		<u>198,288</u>	<u>91,170</u>	<u>129,847</u>
<b>Equity</b>	25	<u>198,288</u>	<u>91,170</u>	<u>129,847</u>

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

**Blenheim 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		339,154	286,727	267,802
Locally Raised Funds		59,405	63,836	81,841
Goods and Services Tax (net)		(27,475)	-	6,992
Payments to Employees		(189,785)	(151,700)	(145,301)
Payments to Suppliers		(155,721)	(224,388)	(162,773)
Funds Administered on Behalf of Third Parties		(13,458)	-	(52,000)
Cyclical Maintenance payments in the Year		(6,000)	-	-
Interest Received		1,322	2,000	2,928
Net cash from/(to) Operating Activities		7,442	(23,525)	(511)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(12,148)	-	(44,597)
Purchase of Investments		(921)	-	(1,553)
Net cash from/(to) Investing Activities		(13,069)	-	(46,150)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,591
Finance Lease Payments		(10,328)	-	(6,270)
Funds held for Capital Works Projects		(182,092)	-	94,498
Net cash from/(to) Financing Activities		(192,420)	-	89,819
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(198,047)</b>	<b>(23,525)</b>	<b>43,158</b>
Cash and cash equivalents at the beginning of the year	8	331,168	331,168	288,010
<b>Cash and cash equivalents at the end of the year</b>	8	<b>133,121</b>	<b>307,643</b>	<b>331,168</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.

# Blenheim School

## Notes to the Financial Statements For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### 1.1. Reporting Entity

Blenheim 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.

#### 1.2. 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.

##### **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.

##### **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.

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

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **1.3. 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. 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.

### 1.8. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

### 1.9. Inventories

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

### 1.10. 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.

### 1.11. 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	20-50 years
Furniture and equipment	5-20 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### 1.12. 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.

### **1.13. 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.

### **1.14. Employment Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.15. 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 international students, should the School be unable to provide the services to which they relate.

### **1.16. Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

### **1.17. 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).

### **1.18. 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, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

### **1.19. 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.

### **1.20. 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.

### **1.21. Budget Figures**

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

### **1.22. 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	254,599	244,164	201,288
Teachers' Salaries Grants	1,619,247	1,619,247	1,500,490
Use of Land and Buildings Grants	188,514	188,514	170,325
Resource Teachers Learning and Behaviour Grants	3,206	-	3,367
Other MoE Grants	74,505	28,563	55,625
Other Government Grants	12,090	14,000	7,522
	<u>2,152,161</u>	<u>2,094,488</u>	<u>1,938,617</u>

The School has opted in to the donations scheme for this year. Total amount received was \$12,750.

Other MOE Grants total includes additional COVID-19 funding totalling \$5,160 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)	\$
<b>Revenue</b>			
Donations	8,519	26,466	10,612
Fundraising	-	-	644
Bequests & Grants	5,279	-	18,102
Other Revenue	37,759	26,770	32,518
Trading	4,942	8,500	7,907
Activities	4,772	2,100	874
	<u>61,271</u>	<u>63,836</u>	<u>70,657</u>
<b>Expenses</b>			
Activities	6,126	11,800	2,627
Trading	-	1,000	-
Fundraising (Costs of Raising Funds)	2,937	12,000	368
	<u>9,063</u>	<u>24,800</u>	<u>2,995</u>
<i>Surplus for the year Locally raised funds</i>	<u>52,208</u>	<u>39,036</u>	<u>67,662</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	20,458	41,809	34,262
Equipment Repairs	704	2,500	2,763
Information and Communication Technology	2,218	9,260	897
Library Resources	104	300	-
Employee Benefits - Salaries	1,755,263	1,722,447	1,590,437
Staff Development	5,019	19,000	21,367
	<u>1,783,766</u>	<u>1,795,316</u>	<u>1,649,726</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,956	3,500	3,841
Board of Trustees Fees	3,090	2,750	3,400
Board of Trustees Expenses	1,923	4,600	5,734
Communication	7,893	2,500	2,553
Consumables	12,264	15,500	13,755
Other	11,167	14,000	9,893
Employee Benefits - Salaries	41,416	38,500	45,331
Insurance	4,144	3,500	3,581
Service Providers, Contractors and Consultancy	6,450	4,000	4,576
	<u>92,303</u>	<u>88,850</u>	<u>92,664</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,233	1,000	1,166
Consultancy and Contract Services	23,889	19,489	21,176
Cyclical Maintenance Provision	(48,517)	15,000	12,089
Grounds	26,164	19,500	16,703
Heat, Light and Water	10,104	18,300	12,798
Rates	4,505	2,280	1,529
Repairs and Maintenance	215	200	3,824
Use of Land and Buildings	188,514	188,514	170,325
Security	2,481	600	607
Employee Benefits - Salaries	14,190	10,000	10,817
	<u>224,778</u>	<u>274,883</u>	<u>251,034</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 of Property, Plant and Equipment

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	2,275	2,000	2,300
Furniture and Equipment	10,320	5,000	8,234
Information and Communication Technology	2,742	2,000	3,728
Leased Assets	14,017	5,000	12,631
Library Resources	1,477	1,152	1,515
	<u>30,831</u>	<u>15,152</u>	<u>28,408</u>

## 8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	521	-	-
Bank Current Account	53,123	307,643	35,756
Bank Call Account	79,477	-	295,412
Cash and cash equivalents for Statement of Cash Flows	<u>133,121</u>	<u>307,643</u>	<u>331,168</u>

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

Of the \$133,121 Cash and Cash Equivalents, \$19,306 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 under the School's Five Year Property Plan.

Of the \$133,121 Cash and Cash Equivalents, \$45,525 is held by the School on behalf of the RTLB cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,073	2,321	2,321
Interest Receivable	20	114	114
Teacher Salaries Grant Receivable	123,031	99,881	99,881
	<u>128,124</u>	<u>102,316</u>	<u>102,316</u>
Receivables from Exchange Transactions	5,093	2,435	2,435
Receivables from Non-Exchange Transactions	123,031	99,881	99,881
	<u>128,124</u>	<u>102,316</u>	<u>102,316</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	2,730	-	-
	2,730	-	-

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	64,188	63,267	63,267
Total Investments	64,188	63,267	63,267

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Building Improvements	38,882	-	(680)	-	(2,275)	35,927
Furniture and Equipment	61,169	9,387	(2,435)	-	(10,320)	57,801
Information and Communication Technology	6,285	1,454	(604)	-	(2,742)	4,393
Leased Assets	29,419	4,139	-	-	(14,017)	19,541
Library Resources	10,620	1,308	(112)	-	(1,477)	10,339
<b>Balance at 31 December 2020</b>	146,375	16,288	(3,831)	-	(30,831)	128,001

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2020</b>			
Building Improvements	76,021	(40,094)	35,927
Furniture and Equipment	110,470	(52,669)	57,801
Information and Communication Technology	19,528	(15,135)	4,393
Leased Assets	50,121	(30,580)	19,541
Library Resources	29,248	(18,909)	10,339
<b>Balance at 31 December 2020</b>	285,388	(157,387)	128,001

The net carrying value of equipment held under a finance lease is \$19,541 (2019: \$29,419)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Building Improvements	41,182	-	-	-	(2,300)	38,882
Furniture and Equipment	34,619	34,784	-	-	(8,234)	61,169
Information and Communication Technology	10,013	-	-	-	(3,728)	6,285
Leased Assets	21,760	20,290	-	-	(12,631)	29,419
Library Resources	10,225	1,999	(89)	-	(1,515)	10,620
<b>Balance at 31 December 2019</b>	117,799	57,073	(89)	-	(28,408)	146,375

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2019</b>			
Building Improvements	77,090	(38,208)	38,882
Furniture and Equipment	147,781	(86,612)	61,169
Information and Communication Technology	75,008	(68,723)	6,285
Leased Assets	47,659	(18,240)	29,419
Library Resources	28,238	(17,618)	10,620
<b>Balance at 31 December 2019</b>	375,776	(229,401)	146,375

### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating creditors	18,319	6,510	6,510
Accruals	2,956	8,275	8,275
Employee Entitlements - salaries	124,465	100,952	100,952
Employee Entitlements - leave accrual	2,754	1,280	1,280
	<u>148,494</u>	<u>117,017</u>	<u>117,017</u>
Payables for Exchange Transactions	148,494	117,017	117,017
	<u>148,494</u>	<u>117,017</u>	<u>117,017</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	1,916	1,030	1,030
	<u>1,916</u>	<u>1,030</u>	<u>1,030</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	92,517	92,517	80,428
Increase/ (decrease) to the Provision During the Year	(48,517)	-	12,089
Use of the Provision During the Year	(6,000)	-	-
Provision at the End of the Year	<u>38,000</u>	<u>92,517</u>	<u>92,517</u>
Cyclical Maintenance - Term	38,000	92,517	92,517
	<u>38,000</u>	<u>92,517</u>	<u>92,517</u>

### 16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	14,579	14,906	14,906
Later than One Year and no Later than Five Years	6,346	16,787	16,787
	<u>20,925</u>	<u>31,693</u>	<u>31,693</u>

### 17. Funds Held for Capital Works

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 \$
Roof Work	In Progress	13,280	-	(4,603)	-	8,677
Toilet/Electrical	In Progress	188,118	6,503	(183,992)	-	10,629
Totals		<u>201,398</u>	<u>6,503</u>	<u>(188,595)</u>	<u>-</u>	<u>19,306</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education

19,306  
19,306

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Special Needs Fence	Completed	106,900	3,621	(110,521)	-	-
Roof Work	In Progress	-	13,800	(520)	-	13,280
Toilet/Electrical	In Progress	-	201,678	(13,560)	-	188,118
Totals		106,900	219,099	(124,601)	-	201,398

### 18. Funds for RTLB Services

Blenheim School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Funds held at beginning of the year	58,718	58,718	104,445
<i>Revenue</i>			
Administration Grant	33,249	-	33,249
Learning Support Funding	67,883	-	67,849
Travel Grant	69,953	-	69,873
Other Revenue	-	-	2,723
	171,085	-	173,694
Total funds available	229,803	58,718	278,139
<i>Expenses</i>			
Administration	82,623	-	56,843
Learning Support	82,103	-	33,150
Year 11-13	-	-	92,524
Travel	19,552	-	-
	184,278	-	182,517
Purchase of Assets	-	-	36,904
Funds Held at Year End	45,525	58,718	58,718
<b>Current Assets</b>			
Cash at bank	43,044	-	58,151
<b>Non Current Assets</b>			
Property Plant and Equipment	35,788	-	48,033
<b>Equity</b>	78,832	-	106,184

### 19. Funds Held on Behalf of the RTM Cluster

Blenheim School is the lead school and holds funds on behalf of the RTM cluster, a group of schools funded by the Ministry of Education to share enhancing Te Reo.

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	7,546	7,546	13,819
Funds Received from Cluster Members	12,270	-	16,254
Funds Spent on Behalf of the Cluster	(12,535)	-	(22,527)
Funds Held at Year End	7,281	7,546	7,546

## 20. 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.

## 21. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,090	3,400
Full-time equivalent members	0.10	0.09
<i>Leadership Team</i>		
Remuneration	235,420	217,491
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	238,510	220,891
Total full-time equivalent personnel	2.10	2.09

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	130-140	110-120
Benefits and Other Emoluments	0-5	3 - 4
Termination Benefits	0 - 0	0 - 0

### 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	1	-
	1	-

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

## 22. 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	-	-

## 23. 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.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) \$138,000 contract for replacement roof on Block A as agent for the Ministry of Education. The project is fully funded by the Ministry and \$13,800 has been received of which \$5,123 has been spent on the project to balance date. This project has been approved by the Ministry.

(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 EFTPOS machine;

	2020 Actual \$	2019 Actual \$
No later than One Year	4,375	-
Later than One Year and No Later than Five Years	1,003	-
	<u>5,378</u>	<u>-</u>

## 25. 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.

## 26. 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	133,121	307,643	331,168
Receivables	128,124	102,316	102,316
Investments - Term Deposits	64,188	63,267	63,267
Financial assets measured at amortised cost	<u>325,433</u>	<u>473,226</u>	<u>496,751</u>

### Financial liabilities measured at amortised cost

Payables	148,494	117,017	117,017
Finance Leases	19,647	29,434	29,434
Total Financial liabilities measured at amortised cost	<u>168,141</u>	<u>146,451</u>	<u>146,451</u>

## 27. Events After Balance Date

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

# Analysis of Variance Reporting



Blenheim School Te Kura o Waiharakeke

2811

## Analysis of Variance

### Strategic Aim 1: Strengthening Teacher Capability

**Annual goal: 1.1:** Implement reflective practice through inquiry (Spirals of Inquiry and Co-Inquiry Tool) related to Maths (Achievement Target Students).

To accelerate the progress and achievement of priority learners (ESOL students) who are not achieving at the expected levels in maths.

8/20 (40%) of **ESOL students are working at expected age and stage. 12/20 (60%) of the students are working below the expected age and stage at the start of the year. We want to raise this so that 70% will be working at expected levels for their age.**

Total ESOL students:

At and above 8/20 40%

Below 6/20 30%

Well below 6/20 30%

Girls AT/AB 5/10 50%

Girls B/WB 5/10 50%

Boys AT/AB 3/10 30%

Boys B/WB 7/10 70% Ministry of Education | Analysis of Variance Reporting [New Zealand Government](#)



<p>1. Teachers identify which students need priority support.</p> <p>2. Complete data analysis of target students</p> <p>3 As a staff, complete Fish tail analysis identifying barriers for learning.</p> <p>4. DMIC Attend 1 day PLD with all staff to ignite learning of DIMIC practices.</p> <p>5. Outside provider of PLD Gaylene Price Leading Learning of Language Learners from Canterbury University works in classes and models strategies to support ESOL learner with Collaborative maths Practice</p> <p>6. DIMIC mentor Cathee Wilkes works in all classes to work alongside teachers encouraging on the spot learning and practice</p> <p>4. Unpack the ELLP and look at resources available to support ESOL learning with Gaylene Price</p>	<p><b>End of year data:</b></p> <p>There are now 24 ESOL students at Blenheim School. 3 new girls and 1 new boy.</p> <p>Total ESOL students:</p> <p>At and above 9/24 38%</p> <p>Below 8/24 33%</p> <p>Well below 7/24 29%</p> <p>ESOL Girls AT/AB 7/13 54%</p> <p>ESOL Girls B/WB 6/13 46%</p> <p>ESOL Boys AT/AB 2/11 18%</p> <p>ESOL Boys B/WB 9/11 82%</p> <p>- The achievement levels have remained fairly steady throughout the year.</p> <p>- Boys achievement has dropped slightly</p>	<p>This was not the outcome we had hoped for. Our learning in the needs of ESOL students and their families is an ongoing journey. We are also new to the DMIC approach and will continue to implement that in 2021.</p> <p>Covid 19 had a big impact on our students. The interruption to the learning and the social and economic issues that followed had a big impact on our ESOL families and it took time for them to feel safe at school again.</p> <p>The interruption to learning was noted in all curriculum areas for ESOL students. Their achievement was down in all areas. Our work with them focussed on building vocabulary. Many of these students have little</p> <p>Building vocabulary is an area we will be continuing to focus on with our ESOL students in 2021. Our charter target will relate to mathematics but we will be focussing on it in other curriculum areas too.</p> <p>Continue to use the Spirals of Inquiry and dedicating staff meeting time to strengthen teacher capability with our ESOL students</p> <p>Continue using our Bilingual community support worker to engage with our ESOL families about how to support their student's learning at home.</p> <p>Teaching practice in maths has changed due to our involvement in DMIC. We are only at stage one of this journey and will continue to improve our understanding and put strategies in place.</p> <p>We are in the process of developing culturally diverse DMIC problems that we can use with our students</p> <p>Hold our Mathematics whanau evening to give our families hands</p>
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	<p>Teachers who were new to Blenheim School were upskilled in our processes and procedures for identifying target students and putting a plan in place to raise achievement. This process took much longer than expected due to COVID 19 interruptions.</p> <p>There was a lot of new learning for staff as we had focussed on</p>	<p>English language support at home as their whanau have minimal English.</p> <p>We pre and post tested them to identify gaps in their mathematical vocabulary and planned to fill those gaps. The interruption meant we had far less time to learn and practise the vocabulary</p>
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<p>5. Termly progress tracking meetings to discuss progress of target students.</p>	<p>ways in which parents can support written language for the last few years so the DMIC PLD was welcomed. Change takes time though so all staff feel they still have more learning to do in the areas of ESOL and maths.</p>	<p>are addressing with them and their whanau</p>	<p>to help their children develop their maths vocabulary</p>
<p>6. Teachers use the rapid Spiral of Inquiry to change practice and support learners</p>	<p>Learning to use PACT in mathematics was a big piece of work for our staff. Confidence in this will continue to grow. The staff found the information it provided about the learning gaps our ESOL target students have was very useful when planning to accelerate them.</p>	<p>We had planned a parent/whanau evening aimed at helping our ESOL families know how to help their children build mathematical vocabulary but this was not completed due to time restrictions</p>	<p>Continue to explore how we can celebrate success in mathematics</p> <p>Maintain the Piritahi focus on DCIM</p>
<p>7.. P.A.C.T introduced in Maths</p>	<p>The ESOL funding we received was used to employ teacher aides to reinforce the teaching sessions. This repetition of vocabulary that was taught by the teacher was important as was the scaffolding provided in smaller groups. We used a 'we do, we do, you do model'</p>	<p>Having our ESOL PD compliment the DMIC PD worked well to increase teacher capability. Gaylene Price worked with teachers about how to build mathematical vocab with ESOL students. Teachers were taught to use strategies such as scaffolding and sentence starters in a mathematical context.</p>	<p>We will have 2 out of 4 classrooms with new teachers in 2021 so a focus will be learning about their current ESOL knowledge and helping them to understand what we have learnt in our ESOL PD and how we implement it at Blenheim Kura.</p>
<p>8. Look at policy and procedures around identifying ESOL students and their initial assessment</p>	<p>Many of our ESOL students have other learning/social needs that we</p>	<p>We developed Entrance Expectations which we use to help us gather information on all ESOL children whenever they enter Blenheim School. This has provided us with good information about their language, identified needs and home support. on, fun, practical ideas about how</p>	<p>Continue our school wide focus on wellbeing in our charter and look at ways we have used strategies/beliefs from Poutama Pounamu to create successful achievement changes with our Maori students and how some of these can be applied to our ESOL students.</p>
<p>9. Develop a shared understanding in the school around Learning Language Progressions LLP focus on maths</p>	<p>Many of our ESOL students have other learning/social needs that we</p>	<p>We developed Entrance Expectations which we use to help us gather information on all ESOL children whenever they enter Blenheim School. This has provided us with good information about their language, identified needs and home support. on, fun, practical ideas about how</p>	<p>Continue our school wide focus on wellbeing in our charter and look at ways we have used strategies/beliefs from Poutama Pounamu to create successful achievement changes with our Maori students and how some of these can be applied to our ESOL students.</p>
<p>10. All teachers are familiar with CaAP plan and are using process when identifying students needs and differentiating learning for students</p>	<p>Many of our ESOL students have other learning/social needs that we</p>	<p>We developed Entrance Expectations which we use to help us gather information on all ESOL children whenever they enter Blenheim School. This has provided us with good information about their language, identified needs and home support. on, fun, practical ideas about how</p>	<p>Continue our school wide focus on wellbeing in our charter and look at ways we have used strategies/beliefs from Poutama Pounamu to create successful achievement changes with our Maori students and how some of these can be applied to our ESOL students.</p>
<p>11. DIMC-PLD- upskilling teacher capability around maths</p>	<p>Many of our ESOL students have other learning/social needs that we</p>	<p>We developed Entrance Expectations which we use to help us gather information on all ESOL children whenever they enter Blenheim School. This has provided us with good information about their language, identified needs and home support. on, fun, practical ideas about how</p>	<p>Continue our school wide focus on wellbeing in our charter and look at ways we have used strategies/beliefs from Poutama Pounamu to create successful achievement changes with our Maori students and how some of these can be applied to our ESOL students.</p>
<p>12. Work with Whānau to identify</p>	<p>Many of our ESOL students have other learning/social needs that we</p>	<p>We developed Entrance Expectations which we use to help us gather information on all ESOL children whenever they enter Blenheim School. This has provided us with good information about their language, identified needs and home support. on, fun, practical ideas about how</p>	<p>Continue our school wide focus on wellbeing in our charter and look at ways we have used strategies/beliefs from Poutama Pounamu to create successful achievement changes with our Maori students and how some of these can be applied to our ESOL students.</p>



student maths at home and in the school

The 2021 charter will include a goal about teachers using their Spirals and their understanding of Cultural Responsive practice to improve mathematical results for target students (many of these will be ESOL)

The school will continue to focus on this with it's work in the Piritahi (Poutama Pounamu and Spirals) and the ongoing PLD in DMIC

### **Strategic Aim 1: Strengthening Teacher Capability**

**Annual goal: 1.1:** Implement reflective practice through inquiry (Spirals of Inquiry and Co-Inquiry Tool) related to Maths (Achievement Target Students).

**Achievement Target 1: 2** To accelerate the progress and achievement of priority learners (Maori students) who are not achieving at the expected levels in maths.

**We want to raise achievement levels so that 70% will be working at the expected levels for their age**

**2/18 (11 %) Maori students are working at expected age and stage. 16/18 (88 %) of the students are working below expected age and stage at the start of the year.**

Total Maori students maths results

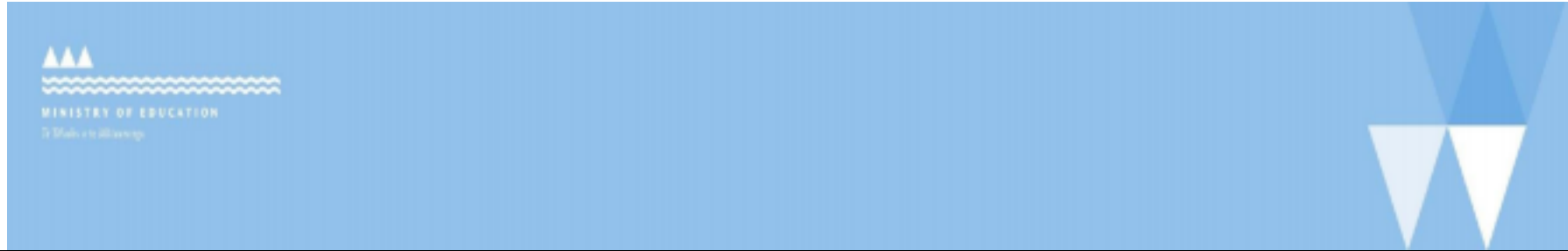
At/Above 2/18 11%

Below 7/18 39%

Well below 9/18 50%

Girls AT/AB 1/7 14%  
Girls B/WB 6/7 86%  
Boys AT/AB 1/11 9%

## Tātaritanga raraunga



Boys B/WB 10/11 91%

<p>1. Teachers identify which Maori students need priority support</p> <p>2. Poutama Pounamu</p> <p>3. Outside provider of PLD Robbie Lamont Waikato University. Piritahi Cohort 1</p> <p>4. Termly progress tracking meetings to discuss progress of target students.</p> <p>5. Teachers use the rapid Spiral of Inquiry to change practice and support learners</p> <p>6. P.A.C.T introduced in Maths</p> <p>7. All teachers are familiar with CaAP plan and are using process when identifying students needs and differentiating learning for students</p>	<p><b>End of year data:</b></p> <p>There are now 29 Maori students at Blenheim School.</p> <p>Total Maori students maths results</p> <p>At and above 20/29 69%</p> <p>Below 4/29 14%</p> <p>Well below 5/29 17%</p> <p>Maori Girls AT/AB 10/15 67%</p> <p>Maori Girls B/WB 5/15 33%</p> <p>Maori Boys AT/AB 10/14 71%</p> <p>Maori Boys B/WB 4/14 29%</p> <p>There has been a very positive shift in achievement for Maori students in mathematics.</p> <p>- 20/29 students are now meeting the curriculum expectations and the target has been met</p> <p>- 67% of girls are now meeting expectation</p>	<p>We achieved the goal set.</p> <p>Poutama Pounamu is now becoming embedded in our Kura and these results reflect the dedication of the staff to implement culturally responsive practices. Evidence collected from students and whanau shows our Maori students feel highly valued and supported at Blenheim kura.</p> <p>While COVID and the interruption to learning had some effect on our Maori tamariki it has been pleasing that they have continued the achievement successes made in 2019. In wellbeing data collected our Maori students identify a strong sense of belonging and pride in their culture.</p> <p>Our focus will be on maintaining the gains made with our Maori students. We will look at what we have changed for our Maori students that has resulted in this success and look to use this with our other cohorts</p> <p>Continue to implement Poutama Pounamu and DMIC - funding and resourcing implications</p> <p>Unpack what 'Success as Maori' means to our whanau with our whanau. Explore ways to celebrate/share success as Maori. Investigate resources such as Seesaw and what impact they may have for this.</p> <p>Continuing our Piritahi focuses on Hauora, whanau engagement and strengthening Teacher Capability as our data is showing that when we work in partnership with whanau and with the students'</p>
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	<p>- 71% of boys are now meeting expectation</p> <p>This is our first year working with DMIC. The collaborative practice of this programme lends itself to</p>	
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<p>8. Develop effective Maths practice indicators for Piritahi and agree to implementation</p>	<p>successful learners so approach classroom activities with a growth mindset.</p>	<p>recognition and certificates in assembly but this often did not include whanau.</p>	<p>in learning for our teachers. These will then form the goals for our Spirals to increase teacher capability. We will work collaboratively to improve our practice.</p>
<p>9. Work with Whānau to identify ways in which parents can support student Maths home and in the school</p>	<p>the way in which our Maori tamariki like to learn. Teachers supported students in developing mathematical language and students were able to build their mathematical vocabulary.</p>	<p>whole wellbeing in mind we can raise achievement.</p>	<p>We are in the process of developing culturally diverse DMIC problems that we can use with our students. This will include Maori contexts.</p>
<p>We have experienced success with Maori achievement as our practise has become more culturally responsive and our values of GRIT have been embedded in our Kura. The children see themselves as</p>	<p>We were not successful at sharing the student's successes with their whanau in an ongoing way. We used school wide practises to celebrate success such as in class</p>	<p>2 out of our 4 classrooms will have new teachers in 2021 so we need to focus on upskilling them in DMIC and how we use Poutama Pounamu at Blenheim Kura.</p> <p>Continue to use the Poutama Pounamu observation tool in mathematics to identify next steps</p>	

The target was met but we will continue to monitor Maori achievement in mathematics to ensure the gains we made are continued. DMIC will continue to be implemented in 2021.





# **BLENHEIM SCHOOL**

*Te Kura O te Waiharakeke*

Kiwi Sport Funding Report Kiwi sport is a Government funding initiative to support students' participation in organised sport.

In 2020, the school received total Kiwi sport funding of \$1500.00 exc GST.

The funding was spent on swimming lessons. The whole school participated in the swimming lessons.