

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF CENTRAL NORMAL SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Central Normal School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 23 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 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 in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

CENTRAL NORMAL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 2418

Principal: Regan Orr

School Address: 201 Featherston street, Palmerston North

School Postal Address: 201 Featherston street, Palmerston North

School Phone: 06 359 3337

School Email: office@centralnormal.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Blair Petersen	Chair Person	Elected	June 2022
Regan Orr	Principal	ex Officio	
Cara Takitimu	Parent Rep	Elected	June 2022
Rachael Timutimu	Parent Rep	Elected	June 2022
David Tomlinson	Parent Rep	Elected	June 2022
Belinda Southcombe	Parent Rep	Elected	June 2022
Felicity Robinson	Parent Rep	Elected	June 2022
Mikala Crawford	Staff Rep	Elected	July 2020
Rachel Mason	Staff Rep	Elected	June 2022

Accountant / Service Provider: Openbook Solutions Limited

CENTRAL NORMAL SCHOOL

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows

<u>6 - 18</u>	Notes to the Financial Statements
---------------	-----------------------------------

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Central Normal 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.

Blair Petersen
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

Date:

18/5/2021

Regan Andrew Orr
Full Name of Principal

[Signature]
Signature of Principal

Date:

19 May 2021

Central Normal School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,729,807	4,437,607	4,431,530
Locally Raised Funds	3	58,482	51,900	64,471
Interest income		8,351	15,000	21,142
		<hr/>	<hr/>	<hr/>
		4,796,640	4,504,507	4,517,143
Expenses				
Locally Raised Funds	3	51,955	25,100	23,116
Learning Resources	4	3,412,293	3,252,781	3,225,239
Administration	5	177,250	158,160	179,543
Finance		3,840	7,132	5,629
Property	6	1,003,921	940,758	968,917
Depreciation	7	152,769	120,000	144,674
Loss on Disposal of Property, Plant and Equipment		1,256	0	18,851
		<hr/>	<hr/>	<hr/>
		4,803,283	4,503,931	4,565,969
Net Surplus / (Deficit) for the year		(6,644)	576	(48,826)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		(6,644)	576	(48,826)

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



Central Normal School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		1,047,220	1,047,220	1,096,046
Total comprehensive revenue and expense for the year		(6,644)	576	(48,826)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		11,901	0	0
Equity at 31 December	25	1,052,477	1,047,796	1,047,220
Retained Earnings		1,052,477	1,047,796	1,047,220
Reserves		0	0	0
Equity at 31 December		1,052,477	1,047,796	1,047,220

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.



Central Normal School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	118,433	113,906	106,071
Accounts Receivable	9	260,145	170,000	170,310
GST Receivable		0	40,000	48,564
Prepayments		9,390	2,500	1,957
Inventories	10	1,040	1,500	1,113
Investments	11	289,123	250,000	343,287
Funds owed for Capital Works Projects	18	0	0	11,287
		678,131	577,906	682,589
Current Liabilities				
GST Payable		5,341	0	0
Accounts Payable	13	238,760	270,000	269,365
Revenue Received in Advance	14	61,361	0	619
Provision for Cyclical Maintenance	15	0	0	196,670
Finance Lease Liability - Current Portion	16	14,631	11,320	21,015
Funds held in Trust	17	0	0	187
Funds held for Capital Works Projects	18	60,681	0	0
Funds held on behalf of Resource Teacher Literacy Cluster	19	28,922	26,500	24,433
		409,696	307,820	512,288
Working Capital Surplus/(Deficit)		268,435	270,086	170,301
Non-current Assets				
Property, Plant and Equipment	12	937,077	931,144	926,144
		937,077	931,144	926,144
Non-current Liabilities				
Provision for Cyclical Maintenance	15	140,403	145,403	29,874
Finance Lease Liability	16	12,632	8,031	19,352
		153,035	153,434	49,225
Net Assets		1,052,477	1,047,796	1,047,220
Equity				
	25	1,052,477	1,047,796	1,047,220

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



Central Normal School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,429,870	1,155,087	1,142,624
Locally Raised Funds		118,334	51,900	63,104
Goods and Services Tax (net)		53,904	(8,564)	(25,141)
Funds Administered on Behalf of Third Parties		4,302	1,880	1,440
Payments to Employees		(899,572)	(649,011)	(678,816)
Payments to Suppliers		(394,107)	(375,223)	(386,441)
Cyclical Maintenance Payments in the year		(167,927)	(142,431)	(37,079)
Interest Paid		(3,840)	(7,132)	(5,629)
Interest Received		9,775	15,000	19,853
Net cash from Operating Activities		150,740	41,506	93,916
Cash flows from Investing Activities				
Purchase of Property, Plant & Equipment (and Intangibles)		(202,027)	(125,000)	(229,063)
Proceeds from Sale of Investments		54,164	93,287	138,271
Net cash from Investing Activities		(147,862)	(31,713)	(90,792)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,901	0	0
Finance Lease Payments		(14,083)	(13,244)	(31,914)
Funds Held for Capital Works Projects		11,666	11,287	(14,775)
Net cash from Financing Activities		9,484	(1,958)	(46,688)
Net increase/(decrease) in cash and cash equivalents		12,362	7,835	(43,564)
Cash and cash equivalents at the beginning of the year	8	106,071	106,071	149,635
Cash and cash equivalents at the end of the year	8	118,433	113,906	106,071

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.



Central Normal School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Central Normal 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.

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 provision

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 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 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

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. Some 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:

Buildings	20–50 years
Building improvements to Crown Owned Assets	10–40 years
Furniture and equipment	4–10 years
Information and communication technology	2–5 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value / Straight line



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 student fees and grants received for a specific purpose 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.

p) 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.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as "financial assets measured at amortised costs" for accounting purposes in accordance with financial reporting standards.

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



s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

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 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operational Grants	1,027,056	816,588	787,075
Teachers' Salaries Grants	2,584,305	2,570,985	2,577,883
Use of Land and Buildings Grants	708,172	702,535	702,535
Resource Teachers Learning and Behaviour Grants	2,776	4,500	6,257
Other MoE Grants	401,483	341,399	353,354
Other Government Grants	6,015	1,600	4,426
	4,729,807	4,437,607	4,431,530

The school has opted in to the donations scheme for this year. Total amount received was \$64,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$41,177 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
Revenue	\$	\$	\$
Donations	19,336	15,000	30,514
Activities	15,045	21,000	9,100
Trading	2,365	1,000	2,481
Fundraising	0	0	102
Other Revenue	21,736	14,900	22,274
	58,482	51,900	64,471
Expenses			
Activities	48,926	23,100	17,119
Trading	3,029	2,000	5,997
	51,955	25,100	23,116
Surplus/ (Deficit) for the year Locally raised funds	6,527	26,800	41,354

4. Learning Resources

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Curricular	42,813	113,045	53,328
Information and Communication Technology	34,905	20,400	28,896
Library Resources	1,152	1,500	1,260
Employee Benefits - Salaries	3,283,509	3,043,496	3,072,546
Staff Development	49,913	74,340	69,210
	3,412,293	3,252,781	3,225,239



5. Administration

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Audit Fee	5,399	5,200	5,242
Board of Trustees Fees	3,240	4,300	3,645
Board of Trustees Expenses	1,665	3,500	4,904
Communication	6,547	6,160	3,708
Consumables	17,567	17,300	16,829
Operating Lease	3,055	0	4,201
Other	43,577	33,700	39,440
Employee Benefits - Salaries	82,121	78,000	80,878
Insurance	9,385	4,000	7,773
Service Providers, Contractors and Consultancy	4,694	6,000	12,923
	177,250	158,160	179,543

6. Property

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	20,418	14,000	11,165
Cyclical Maintenance Provision	61,460	32,000	31,007
Grounds	11,842	15,500	34,432
Heat, Light and Water	30,033	35,000	34,285
Rates	5,345	5,500	5,494
Repairs and Maintenance	46,204	30,723	42,598
Use of Land and Buildings	708,172	702,535	702,535
Security	8,949	7,000	11,391
Employee Benefits - Salaries	111,498	98,500	96,011
	1,003,921	940,758	968,917

7. Depreciation

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Building Improvements - Crown	20,425	16,102	19,400
Furniture and Equipment	30,367	21,586	26,103
Information and Communication Technology	68,992	38,287	46,128
Motor Vehicles	5,862	4,866	5,862
Leased Assets	24,728	35,515	42,790
Library Resources	2,395	3,644	4,391
	152,769	120,000	144,674

8. Cash and Cash Equivalents

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Bank Current Account	111,327	106,811	98,976
Bank Call Account	7,106	7,095	7,096
Cash and cash equivalents for Statement of Cash Flows	118,433	113,906	106,071

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

Of the \$118,433 Cash and Cash Equivalents, \$60,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

Of the \$118,433 Cash and Cash Equivalents, \$28,922 is held by the School on behalf of the RT Lit. See note 19 for details of how the funding received for the cluster has been spent in the year.



9. Accounts Receivable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Receivables	982	1,751	1,986
Receivables from the Ministry of Education	77,982	0	0
Interest Receivable	751	2,100	2,175
Banking Staffing Underuse	13,147	0	0
Teacher Salaries Grant Receivable	167,283	166,149	166,149
	260,145	170,000	170,310
Receivables from Exchange Transactions	1,733	3,851	4,161
Receivables from Non-Exchange Transactions	258,412	166,149	166,149
	260,145	170,000	170,310

10. Inventories

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
School Uniforms	1,040	1,500	1,113
	1,040	1,500	1,113

11. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	289,123	250,000	343,287
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	289,123	250,000	343,287

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	546,927	75,214	0	0	(20,425)	601,716
Furniture and Equipment	157,726	39,438	0	0	(30,367)	166,797
Information and Communication	144,604	34,124	0	0	(68,992)	109,736
Motor Vehicles	22,436	0	0	0	(5,862)	16,574
Leased Assets	38,902	10,200	0	0	(24,728)	24,373
Library Resources	15,549	4,727	0	0	(2,395)	17,881
Balance at 31 December 2020	926,144	163,703	0	0	(152,769)	937,077



	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	800,160	(198,444)	601,716
Furniture and Equipment	289,227	(122,430)	166,797
Information and Communication Technology	235,957	(126,221)	109,736
Motor Vehicles	46,896	(30,322)	16,574
Leased Assets	52,598	(28,225)	24,373
Library Resources	28,731	(10,850)	17,881
Balance at 31 December 2020	1,453,569	(516,492)	937,077

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	516,903	49,424	0	0	(19,400)	546,927
Furniture and Equipment	151,828	32,001	0	0	(26,103)	157,726
Information and Communication	84,541	106,191	0	0	(46,128)	144,604
Motor Vehicles	28,298	0	0	0	(5,862)	22,436
Leased Assets	54,019	28,950	(1,277)	0	(42,790)	38,902
Library Resources	32,891	4,621	(17,573)	0	(4,391)	15,549
Balance at 31 December 2019	868,480	221,188	(18,851)	0	(144,674)	926,144

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	724,946	(178,019)	546,927
Furniture and Equipment	249,789	(92,063)	157,726
Information and Communication Technology	236,497	(91,894)	144,604
Motor Vehicles	46,896	(24,460)	22,436
Leased Assets	142,103	(103,201)	38,902
Library Resources	24,004	(8,455)	15,549
Balance at 31 December 2019	1,424,235	(498,092)	926,144

13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	28,181	82,591	33,535
Accruals	19,115	13,260	12,830
Capital Accruals for PPE items	1,668	0	48,936
Employee Entitlements - Salaries	178,856	166,149	166,149
Employee Entitlements - Leave Accrual	10,941	8,000	7,914
	238,760	270,000	269,365
Payables for Exchange Transactions	238,760	270,000	269,365
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	0	0	0
Payables for Non-exchange Transactions - Other	0	0	0
	238,760	270,000	269,365

The carrying value of payables approximates their fair value.



14. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Other	61,361	0	619
	61,361	0	619

15. Provision for Cyclical Maintenance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Provision at the Start of the Year	226,543	226,543	252,941
Increase/ (decrease) to the Provision During the Year	22,044	22,044	31,007
Use of the Provision During the Year	(108,184)	(103,184)	(57,405)
Provision at the End of the Year	140,403	145,403	226,543
Cyclical Maintenance - Current	0	0	196,670
Cyclical Maintenance - Term	140,403	145,403	29,874
	140,403	145,403	226,543

16. Finance Lease Liability

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

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	16,819	15,000	24,177
Later than One Year and no Later than Five Years	13,517	10,000	21,455
Later than Five Years	0	0	0
	30,336	25,000	45,632

17. Funds held in Trust

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	0	0	187
	0	0	187

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
		\$	\$	\$	\$	\$
Admin Block Drainage Remediation	<i>completed</i>	0	43,953	(43,953)	0	0
Block 5 ILE Upgrade	<i>completed</i>	(11,287)	25,642	(16,855)	2,500	0
Block 8, 12 & 16 Upgrade Expenses	<i>in progress</i>	0	74,542	(10,810)	0	63,732
Block 5 Re Roofing	<i>completed</i>	0	33,222	(33,222)	0	0
Multi Block Roof Upgrade	<i>in progress</i>	0	0	(1,020)	0	(1,020)
Site Drainage	<i>in progress</i>	0	0	(2,031)	0	(2,031)
Totals		<u>(11,287)</u>	<u>177,359</u>	<u>(107,891)</u>	<u>2,500</u>	<u>60,681</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	63,732
Funds Due from the Ministry of Education	(3,051)
	<u>60,681</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 5 ILE Upgrade	<i>in progress</i>	4,196	235,655	(251,138)	0	(11,287)
Totals		<u>4,196</u>	<u>235,655</u>	<u>(251,138)</u>	<u>0</u>	<u>(11,287)</u>

19. Funds held on behalf of Resource Teacher Literacy Cluster

Central Normal School is the lead school and holds funds on behalf of the Resource Teacher Literacy cluster, a group of schools funded by the Ministry of Education to share Literacy Resources.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Funds held at beginning of the year	24,433	24,433	23,204
Funds Received from MOE	10,227	15,000	10,045
Funds Spent on Behalf of the Cluster	(5,738)	(12,933)	(8,818)
Funds Held at Year End	<u>28,922</u>	<u>26,500</u>	<u>24,433</u>
Cash at bank	<u>28,922</u>	<u>26,500</u>	<u>24,433</u>

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, Deputy Principal and Assistant Principals.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,240	3,645
Full-time equivalent members	0.11	0.11
<i>Leadership Team</i>		
Remuneration	482,465	451,120
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	485,705	454,765
Total full-time equivalent personnel	4.11	4.11

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	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	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	2	1
110 - 120	1	0
	3	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	0	0
Number of People	0	0

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 contract agreements for capital works as follows:

(a) \$188,760 contract for Block 12 & 16 Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$0 has been received and \$10,810 has been spent on the project to date; and

(b) \$141,600 for a contract for a Multi Block Roof Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received and \$1,020 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) \$75,800 contract for site drainage as agent for the Ministry of Education. The project is fully funded by the Ministry and \$0 has been received of which \$2,031 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$281,838)

(b) Operating Commitments

As at 31 December 2020 the Board has entered into no contracts. (2019: \$137,526)

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	118,433	113,906	106,071
Receivables	260,145	170,000	170,310
Investments - Term Deposits	289,123	250,000	343,287
Total Financial assets measured at amortised cost	<u>667,701</u>	<u>533,906</u>	<u>619,668</u>

Financial liabilities measured at amortised cost

Payables	238,760	270,000	269,365
Finance Leases	27,263	19,351	40,366
Total Financial Liabilities Measured at Amortised Cost	<u>266,023</u>	<u>289,351</u>	<u>309,731</u>

27. Events After Balance Date

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





CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA

Whaka Kō Tutuki - strive to your potential

Central Normal School - Use of Kiwisport Funding: 2020

In the year 2020, Central Normal School/Te Kura Tuatahi o Papaioea received a total of: **\$6,245.46**

Kiwisport funding is provided to schools to assist with three key aims:

- to increase the number of school-aged children participating in organised sport
- increase the availability and accessibility of sport opportunities for all school-aged children
- support children in developing skills that will enable them to participate effectively in sport.

During the 2020 year, we used our Kiwisport funding to:

- purchase aquatic noodles to support the swimming programme
- purchase 20 MGP scooters for children to ride on our new scooter track
- contribute towards the provision of swimming lessons from Kelly Sports
- purchase soccer goals for our sports field

Regan Orr
Principal





CENTRAL NORMAL SCHOOL
TE KURA TUATAHI O PAPAIOEA

Whakaia Titiro... strive to your potential

Analysis of Variance Reporting on the 2020 year

Central Normal School - Te Kura Tuatahi o Papaioea
Palmerston North - Manawatū

MOE Number: 2418

Important Note:

2020 has been a year unlike any other. This year our country and the world has suffered from the impact of the global pandemic - COVID-19. Aotearoa went into Lockdown on March 25 for a period of four weeks. School resumed for a small number of bubbles during Level 3, while we also facilitated Distance Learning, to the majority of our tamariki who could stay at home. Distance Learning required a significantly different approach and delivery to that of 'traditional' classroom learning and teaching, which recognised that whānau would be supporting their tamariki with the learning and also recognising the extremely unsettling and unique situation we were in. School resumed for tamariki on 18 May. As school returned, it was evident that time was needed to support tamariki with transitioning back into school, re-establishing relationships and routines and re-establishing a sense of norm for them. Due to the impact of COVID-19, not all aspects pertaining to the Strategic Plan have been carried out. Similarly, we will never quite know the impact COVID-19 has had on our data, but more importantly, the impact on the social and emotional wellbeing of our tamariki and staff (and whānau).

ANNUAL IMPROVEMENT PLAN: SOCIAL DEVELOPMENT, WELLBEING AND ENGAGEMENT			
Strategic Goals: <ol style="list-style-type: none"> To ensure Māori achieve educational success and excellence as Māori. To ensure all learners are supported to strive towards their own personal excellence. To resource and grow excellence in learning, teaching, leadership, governance and the school environment. To develop a safe, inclusive school environment and culture where wellbeing and community partnerships are valued and strengthened. 			
Annual Goal <ul style="list-style-type: none"> To improve the social, emotional and physical wellbeing of our tamariki. 			
Social Development and Wellbeing Targets <ul style="list-style-type: none"> To have a positive percentage shift in the number of children who either Like or Love coming to school. To have a positive percentage shift in the number of children who feel safe at school. To decrease the number of feedback comments highlighting bullying as an issue. 			
2018 Baseline Data			
Actions: What did we do?	Outcomes: What happened?	Reasons for the variance: why did it happen?	Evaluation: Where to next?
Citizenship Who are our children? Where are they from? How do they present at school each day? Why?	Target: To have a positive percentage shift in the number of children who either Like or Love coming to school.	These Targets have been Met. Since we implemented the first Student Engagement Survey in 2018, we have noticed a continuing positive trend in our children's responses.	Next year we will continue to implement Quality Circle, as this has proven valuable with supporting our tamariki. We have budgeted to maintain Shona for her morning pastoral and

Social Socks
Social development programme in junior and middle classes. Programme aims to support children's social and emotional development and supports the school's values.

Circle Time
Circle Time social development strategy to support our senior children develop social and communication skills

Intervention Groups
Intervention groups to support targeted children with development of social skills

Dispositions for Learning
Unpacking the dispositions for learning and deliberate teaching of the values.

Personalised Learning
Learning that is better related to students interests and passions

Play Based Learning
Play Based Learning, where children are taught to share, communicate, take turns and develop patience.

Staff Wellbeing
Supporting the wellbeing of staff and value of their contributions and mahi for our school

Whanau Time
Strengthening relationships across our school, between Kura Auraki and Te Arawaru

Like e coming to school 2019	Like/Love coming to school 2020
60%	77% ↑17%
Response	

Target: To have a positive percentage shift in the number of children who feel safe at school.

Do you feel safe at school? 2019	Do you feel safe at school? 2020
78%	81% ↑13%
Response	

Target: To decrease the number of feedback comments highlighting bullying as an issue.

Number of bullying comments 2019	Number of bullying comments 2020
42	39 ↓3
Response	

Further analysis and unpacking with the children, revealed that 11 children identified bullying as an issue.

Last year and this year we have continued to have an extensive focus on social, emotional and pastoral support for our tamariki.

Māharahara, Mātanginui and tuakana classes in Te Arawaru have maintained weekly Quality Circle Time sessions. These sessions support children with problem identification and resolution and fostering a sense of class and school community.

Informal feedback from some children has shown that they thoroughly enjoy the Quality Circle Time sessions.

While not a significant shift, it is still positive to see an upward trend in the number of children who identify that they feel safe at our school. We know that when children feel safe and have a sense of belonging - then learning can happen.

Play Based Learning (PBL) has continued across Whārite and the teina classes of Te Arawaru. PBL supports children's social and emotional development, while also allowing them to create and explore their imagination, which are critical elements of child development.

As our evaluative report showed, our school chaplain is having a very positive impact with our learners who require additional pastoral support. Claire (Chaplin) is remarkable in working alongside children to encourage and bolster their social and emotional wellbeing.

emotional support, as this has shown to set our tamariki up for success, who needed regulating into school. If Shona is unavailable, we will seek to employ someone into this role.

Zones of Regulation will continue to be employed as a strategy to support children with understanding and regulating their emotions. Children who work through this, are able to better articulate how they are feeling and it provides them with strategies of what they can do.

Term 1 will have a strong focus on relationship building, as children begin in their new classes. Teams are already initially planning how this could look and what could be done to build and enhance relationships.

Through ACROSS Social Services, we have been able to secure a full time Social Worker for our school in 2021. This will be an amazing asset and resource for our school to support our tamariki (and staff if required).

Overall, we will maintain a very strong pastoral focus across our kura, as our children are more settled and ready for learning. Since 2018, our behavioural post data has decreased and the Engagement Survey information is telling us that our children are feeling better about school, especially when 92% responded that they are proud to be a part of CNS - up from 75% in 2018.

<p>School Chaplain "Friend of the School" to support our tamariki.</p>		<p>Post COVID, the Ministry of Education made available contestable funding, the Urgent Response Fund (URF) to support children with post COVID attendance and/or emotional regulation back into school.</p> <p>We applied for funding and were successful with two applications.</p> <p>Our first application allowed us to employ a teacher aide (Shona), who worked every morning to meet and greet children who arrived late and/or arrived out of sorts. Shona was absolutely fantastic with supporting these tamariki to set them up for success for the day.</p> <p>Our second application allowed us to increase Matua Damein's hours to implement the Zones of Regulation with identified children. This has greatly supported those children with identifying their emotions and strategies they can employ when they are in the Red or Orange Zone/</p>	
--	--	--	--

Strategic Goals:

1. To ensure Māori achieve educational success and excellence as Māori.
2. To ensure all learners are supported to strive towards their own personal excellence.
3. To resource and grow excellence in learning, teaching, leadership, governance and the school environment.
4. To develop a safe, inclusive school environment and culture where wellbeing and community partnerships are valued and strengthened.

Annual Goal:

- **For every learner to make progress in their academic, sporting, cultural, behavioural and/or developmental learning, reflective of their ability.**

Student Progress and Achievement Targets: Kura Auraki

- Year 6: To accelerate our Year 6 learners achievement in Reading, Writing and Mathematics to reflect positive progress and a percentage shift in comparison to 2019.
- Year 3: To accelerate our Year 3 learners achievement in Reading to reflect positive progress and a percentage shift in comparison to 2019.
- Year 2: To accelerate our Year 2 learners achievement in Writing to reflect positive progress and a percentage shift in comparison to 2019.
- Māori: For Māori to be achieving equitably in comparison to New Zealand European achievement.

Student Progress and Achievement Targets: Te Arawaru

- Year 4: To accelerate our Year 4 learners achievement in Pānui, Tuhihi and Pāngarau to reflect positive progress and a percentage shift in comparison to 2019.
- Year 5: To accelerate our Year 5 learners achievement in Pānui, Tuhihi and Pāngarau to reflect positive progress and a percentage shift in comparison to 2019.

2019 Baseline Data: Kura Auraki**Reading**

- Year 5 learners were our lowest achieving cohort in Reading and Writing
- Year 2 learners were our lowest achieving cohort in Reading
- Year 1 learners were our lowest achieving cohort in Writing
- Disproportionate achievement between Māori and European

Mathematics

- Year 5 learners were our lowest achieving cohort in Mathematics

2019 Baseline Data: Te Arawaru**Pānui/Tuhihi/Pāngarau**

- Our Year 4 and Year 5 learners were our lowest achieving cohorts in Pānui, Tuhihi and Pāngarau

Actions: What did we do?	Outcomes: What happened?	Reasons for the variance: why did it happen?	Evaluation: Where to next?
Liz Kane Staff development and	Target: To accelerate our Year 6 learners achievement in Reading,	These Targets have been Met.	Next year, we will continue with our professional learning and

<p>implementation of deliberate and systematic teaching of The Code</p> <p>Dinah Harvey Staff development and changing pedagogical programmes in Mathematics.</p> <p>Intervention Groups Targeted support to accelerate learning progress of identified children</p> <p>Ros Bartosh Staff development for Te Arawaru with teaching Pāngarau and from Te Marautanga o Aotearoa (TMOA)</p> <p>Pastoral Programmes and Support Supporting our tamariki to be the best they can</p> <p>Te Arawaru Development and Oral Language Deliberate and planned pathway of learning in Te Arawaru. Increased use of Te Reo Māori for our tamariki.</p> <p>Mathematics Support Teacher (MST) MST to support the acceleration of mathematics learning for our tamariki.</p> <p>ORS Children Personalised academic, pastoral, social and physical programmes for our ORS children</p>	<p>Writing and Mathematics to reflect positive progress and a percentage shift in comparison to 2019.</p> <table><tr><td>Year 6</td><td>At/Above 2019</td><td>At/Above 2020</td></tr><tr><td>Reading</td><td>42%</td><td>54% ↑12%</td></tr><tr><td>Writing</td><td>43%</td><td>58% ↑15%</td></tr><tr><td>Maths</td><td>34%</td><td>59% ↑15%</td></tr></table> <p>Target: To accelerate our Year 3 learners achievement in Reading to reflect positive progress and a percentage shift in comparison to 2019.</p> <table><tr><td>Year 3</td><td>At/Above 2019</td><td>At/Above 2020</td></tr><tr><td>Reading</td><td>38%</td><td>66% ↑28%</td></tr></table> <p>Target: To accelerate our Year 2 learners achievement in Writing to reflect positive progress and a percentage shift in comparison to 2019.</p> <table><tr><td>Year 2</td><td>At/Above 2019</td><td>At/Above 2020</td></tr><tr><td>Writing</td><td>42%</td><td>58% ↑16%</td></tr></table> <p>Target: For Māori to be achieving equitably in comparison to New Zealand European achievement.</p> <table><tr><td>Year 6</td><td>At/Above 2019</td><td>At/Above 2020</td></tr><tr><td>Reading</td><td>48%M/57%NZE</td><td>62%M/61%NZE</td></tr><tr><td>Writing</td><td>51%M/50%NZE</td><td>48%M/52%NZE</td></tr></table>	Year 6	At/Above 2019	At/Above 2020	Reading	42%	54% ↑12%	Writing	43%	58% ↑15%	Maths	34%	59% ↑15%	Year 3	At/Above 2019	At/Above 2020	Reading	38%	66% ↑28%	Year 2	At/Above 2019	At/Above 2020	Writing	42%	58% ↑16%	Year 6	At/Above 2019	At/Above 2020	Reading	48%M/57%NZE	62%M/61%NZE	Writing	51%M/50%NZE	48%M/52%NZE	<p>Over the past two years, we have invested significant time, energy and resourcing to develop and maintain a safe physical, social and emotional kura.</p> <p>In relation to the Student Engagement survey, tamariki tell us that they now feel safe at our school and that they love coming to school and learning. Therefore, while still maintaining a strong pastoral focus, we have been able to move from behaviour to learning and teaching - our tamariki are in a space for learning!</p> <p>Comparative data shows that we have made a positive percentage shift with our targeted learners. Therefore, we have met our Targets.</p> <p>This year, teachers have been working alongside Liz Kane and Dinah Harvey to increase their pedagogical understanding and implementation of Mathematics and The Code.</p> <p>Teachers have been implementing structured literacy, to improve and strengthen our children's phonological awareness. This increases their reading and writing development, as they develop and build a solid foundation of grapheme and phonemic awareness. With this, they are better able to successfully decode and encode.</p> <p>Dinah has been supporting our kaiako with implementing rich tasks, deliberate and focused planning, widening and deepening children's exposure to problems and creating a</p>	<p>development with Liz Kane in The Code and phonological awareness.</p> <p>The Code will continue to be explicitly taught across Kura Auraki, with particular PLD focus and emphasis on Māharahara and Mātānginui. Liz will work alongside kaiako in these teams to strengthen their practice of teaching The Code. When children have a strong foundation in phonological awareness and progress beyond Stage 6, The Code supports the teaching and learning of spelling, which will aid Mātānginui.</p> <p>Mahi Selby-Law will support Te Arawaru with the continued implementation of Te Hanganga Matatini (THM). While Te Hanganga Matatini will be taught in Ako, 13/14 with our teina, a focus will be the application of THM in The Whare - Year 3/4 . This will strengthen our tamariki solid foundation in te reo Māori.</p> <p>Through our data analysis we have identified that we need to strengthen our assessment and moderation practices in Te Arawaru.</p>
Year 6	At/Above 2019	At/Above 2020																																		
Reading	42%	54% ↑12%																																		
Writing	43%	58% ↑15%																																		
Maths	34%	59% ↑15%																																		
Year 3	At/Above 2019	At/Above 2020																																		
Reading	38%	66% ↑28%																																		
Year 2	At/Above 2019	At/Above 2020																																		
Writing	42%	58% ↑16%																																		
Year 6	At/Above 2019	At/Above 2020																																		
Reading	48%M/57%NZE	62%M/61%NZE																																		
Writing	51%M/50%NZE	48%M/52%NZE																																		

Maths	54%M/62%	63%M/67%NZE
-------	----------	-------------

Target: To accelerate our Year 4 learners achievement in Pānui, Tuhihi and Pāngarau to reflect positive progress and a percentage shift in comparison to 2019.

Year 4	Ora/Toa 2019	Ora/Toa 2020
Pānui	23%	29% ↑6%
Tuhihi	8%	7% ↓1%
Pāngarau	46%	71% ↑25%

Target: To accelerate our Year 5 learners achievement in Pānui, Tuhihi and Pāngarau to reflect positive progress and a percentage shift in comparison to 2019.

Year 5	Ora/Toa 2019	Ora/Toa 2020
Pānui	17%	29% ↑12%
Tuhihi	17%	36% ↑19%
Pāngarau	25%	43% ↑18%

growth mindset. Dinah's support has challenged staff to really push children to their capability and present them with mathematical problems that grow their minds.

Bridget (MST) has been working with identified learners in Tier 3 support, whereby teaching and building a strong dispositional way of being when working through mathematics. Children in Manaaki (MST programme) see themselves as learners and to see the joy and fun in maths. This mindset approach to maths is also being implemented in the classes.

Te Arawaru have continued to be supported by Ros Bartosh with the unpacking and application of Te Marautanga o Aotearoa, with a focus on pāngarau. Similar to Dinah, Ros has supported kaiako with the teaching and learning of rich tasks and stretching children with their ability and capability. Te Arawaru kaiako were also part of Dinah's learning.

Te Hanganga Matafini was a part of the literacy programme across The Whare. Whaea Luana in her role as Te Arawaru intervention teacher, taught Te Hanganga Matafini in Tier 2 support.