



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MACANDREW BAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Macandrew Bay School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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.

Our audit was completed on 31 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages accompanying 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 (Revised): *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.



Heidi Rautjoki
Deloitte Limited

**On behalf of the Auditor-General
Dunedin, New Zealand**

31 May 2020

Macandrew Bay School

Simply the Best for our Children

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 3762
Principal: Bernadette Newlands
School Address: 488 Portobello Road, Dunedin
School Postal Code: 9014
School Phone: 03 476 1004
School Email: admin@macandrewbay.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Jason Walker	Chair person	Elected	May 2022
Bernadette Newlands	Principal ex officio	Principal	
Mike Brummitt	Parent Rep	Elected	May 2022
Nik Devlin	Parent Rep	Co-opted	May 2022
Caroline Rowe	Parent Rep	Elected	May 2022
Christine Ward	Staff Rep	Elected	May 2022

Accountant / Service Provider:

The logo for School Office, featuring the text "School Office" in a blue, sans-serif font. The word "School" is on the top line and "Office" is on the bottom line, with a small graphic element above the "i" in "Office".

MACANDREW BAY SCHOOL

Annual Report - For the year ended 31 December 2019

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Macandrew Bay School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

JASON ROBERT WALKER
Full Name of Board Chairperson


Signature of Board Chairperson

31/5/2020
Date:

Bernadette Marie Newlands
Full Name of Principal


Signature of Principal

31/5/2020
Date:

Macandrew Bay School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,351,884	1,231,919	1,292,841
Locally Raised Funds	3	132,531	60,740	127,291
Interest income		2,177	1,200	2,532
International Students	4	4,000	-	11,091
		<u>1,490,591</u>	<u>1,293,859</u>	<u>1,433,755</u>
Expenses				
Locally Raised Funds	3	37,200	32,250	35,384
Learning Resources	5	962,847	851,100	951,285
Administration	6	78,983	83,200	79,783
Finance		624	-	526
Property	7	334,947	303,100	337,724
Depreciation	8	47,888	50,000	46,479
Loss on Disposal of Property, Plant and Equipment		388	-	657
		<u>1,462,876</u>	<u>1,319,650</u>	<u>1,451,839</u>
Net Surplus / (Deficit) for the year		27,715	(25,791)	(18,084)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>27,715</u>	<u>(25,791)</u>	<u>(18,084)</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.

Macandrew Bay School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		293,002	293,002	311,085
Total comprehensive revenue and expense for the year		27,715	(25,791)	(18,084)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,264	-	-
Equity at 31 December	23	322,981	267,211	293,002
Retained Earnings		322,981	267,211	293,002
Reserves		-	-	-
Equity at 31 December		322,981	267,211	293,002

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.

Macandrew Bay School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	102,152	100,000	102,792
Accounts Receivable	10	58,252	55,000	46,086
GST Receivable		3,275	-	-
Prepayments		3,637	-	3,943
Inventories	11	2,766	2,500	2,562
		<u>170,082</u>	<u>157,500</u>	<u>155,383</u>
Current Liabilities				
GST Payable		-	4,000	4,451
Accounts Payable	13	81,717	83,000	61,520
Revenue Received in Advance	14	-	12,300	14,240
Finance Lease Liability - Current Portion	16	5,081	10,500	10,852
Funds held for Capital Works Projects	17	17,228	20,000	21,167
		<u>104,027</u>	<u>129,800</u>	<u>112,230</u>
Working Capital Surplus/(Deficit)		66,056	27,700	43,153
Non-current Assets				
Property, Plant and Equipment	12	268,366	250,000	255,813
		<u>268,366</u>	<u>250,000</u>	<u>255,813</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	7,978	7,989	3,989
Finance Lease Liability	16	3,463	2,500	1,975
		<u>11,441</u>	<u>10,489</u>	<u>5,964</u>
Net Assets		<u><u>322,981</u></u>	<u><u>267,211</u></u>	<u><u>293,002</u></u>
Equity	23	<u><u>322,981</u></u>	<u><u>267,211</u></u>	<u><u>293,002</u></u>

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

Macandrew Bay School
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		280,426	226,919	271,563
Locally Raised Funds		132,105	60,740	119,710
International Students		4,000	-	18,846
Goods and Services Tax (net)		(7,728)	-	(1,728)
Payments to Employees		(114,428)	(36,209)	(159,754)
Payments to Suppliers		(229,788)	(198,650)	(243,262)
Cyclical Maintenance Payments in the year		-	(4,000)	(39,575)
Interest Paid		(624)	-	(526)
Interest Received		2,180	1,200	2,793
Net cash from Operating Activities		66,145	50,000	(31,933)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(388)	-	(1,314)
Purchase of PPE (and Intangibles)		(52,725)	(50,000)	(30,844)
Net cash from Investing Activities		(53,112)	(50,000)	(32,158)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,264	-	-
Finance Lease Payments		(11,999)	-	(10,531)
Funds Held for Capital Works Projects		(3,939)	-	25,179
Net cash from Financing Activities		(13,675)	-	14,648
Net increase/(decrease) in cash and cash equivalents		(641)	-	(49,443)
Cash and cash equivalents at the beginning of the year	9	102,792	102,792	152,236
Cash and cash equivalents at the end of the year	9	102,151	102,792	102,792

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

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

Macandrew Bay School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Macandrew Bay School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. 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 2019 to 31 December 2019 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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

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.

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

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.

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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

l) 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.

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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

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, annual leave earned 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.

o) Revenue Received In Advance

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

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) Services received In-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	235,689	226,919	226,757
Teachers' Salaries Grants	796,945	750,000	759,813
Use of Land and Buildings Grants	260,273	230,000	258,436
Other MoE Grants	39,854	25,000	34,273
Other Government Grants	19,123	-	13,561
	<u>1,351,884</u>	<u>1,231,919</u>	<u>1,292,841</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	93,911	40,740	34,482
Curriculum Recoveries	1,109	-	96
Activities	19,227	2,000	20,569
Trading	6,903	7,500	9,130
Fundraising	4,852	6,500	8,666
Other Revenue	6,729	2,000	54,347
	<u>132,531</u>	<u>60,740</u>	<u>127,291</u>
Expenses			
Activities	25,677	25,200	24,689
Trading	5,041	4,500	5,322
Fundraising (Costs of Raising Funds)	2,602	550	2,711
Transport (Local)	-	-	-
Other Locally Raised Funds Expenditure	3,880	2,000	2,663
	<u>37,200</u>	<u>32,250</u>	<u>35,384</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>95,331</u>	<u>28,480</u>	<u>91,907</u>

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	1	0	1
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	4,000	-	11,091
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>4,000</u>	<u>-</u>	<u>11,091</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	14,171	15,500	22,266
Resource/Attached Teacher costs	93,006	45,000	61,902
Library Resources	405	600	363
Employee Benefits - Salaries	848,972	779,000	856,165
Staff Development	6,292	11,000	10,589
	<u>962,847</u>	<u>851,100</u>	<u>951,285</u>

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,367	3,000	3,269
Board of Trustees Expenses	3,685	2,000	1,295
Communication	1,547	2,000	2,039
Consumables	13,427	10,600	11,472
Operating Lease	3,160	13,500	7,340
Other	127	100	27
Employee Benefits - Salaries	45,504	43,000	46,340
Insurance	3,665	4,500	3,500
Service Providers, Contractors and Consultancy	4,500	4,500	4,500
	<u>78,983</u>	<u>83,200</u>	<u>79,783</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	24,931	23,500	26,262
Cyclical Maintenance Provision	3,989	4,000	3,331
Grounds	2,959	1,600	835
Heat, Light and Water	13,735	14,000	15,341
Rates	4,247	4,000	4,045
Repairs and Maintenance	10,088	11,000	12,413
Use of Land and Buildings	260,273	230,000	258,436
Employee Benefits - Salaries	14,725	15,000	17,062
	<u>334,947</u>	<u>303,100</u>	<u>337,724</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.

8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	13,044	15,000	14,337
Furniture and Equipment	12,484	10,000	9,638
Information and Communication Technology	7,859	8,000	7,733
Leased Assets	10,386	11,000	10,533
Library Resources	4,115	6,000	4,239
	<u>47,888</u>	<u>50,000</u>	<u>46,480</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	12,476	20,000	24,872
Bank Call Account	89,676	80,000	77,920
Cash and cash equivalents for Cash Flow Statement	102,152	100,000	102,792

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

Of the \$102,152 Cash and Cash Equivalents, \$28,561 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	918	-	495
Interest Receivable	-	-	4
Teacher Salaries Grant Receivable	57,334	55,000	45,585
	68,252	55,000	46,084
Receivables from Exchange Transactions	918	-	499
Receivables from Non-Exchange Transactions	57,334	55,000	45,585
	58,252	55,000	46,084

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	2,733	2,500	2,378
Stationery	33	-	184
	2,766	2,500	2,562

12. Property, Plant and Equipment

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	122,986	-	-	-	(13,044)	109,953
Furniture and Equipment	63,766	41,020	-	-	(12,484)	92,302
Information and Comm. Tech.	26,584	8,425	-	-	(7,859)	27,150
Leased Assets	12,828	7,716	-	-	(10,386)	10,158
Library Resources	29,639	3,667	(388)	-	(4,115)	28,803
Balance at 31 December 2019	255,814	60,828	(388)	-	(47,888)	268,366

The net carrying value of equipment held under a finance lease is \$10,158 (2018: \$12,828)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	255,291	(145,338)	109,953
Furniture and Equipment	237,591	(145,288)	92,302
Information and Communication Technology	119,827	(92,677)	27,150
Leased Assets	52,121	(41,963)	10,158
Library Resources	72,883	(44,080)	28,803
Balance at 31 December 2019	737,714	(469,347)	268,366

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	137,333	-	-	-	(14,337)	122,996
Furniture and Equipment	49,251	24,153	-	-	(9,638)	63,766
Information and Comm. Tech.	33,236	1,080	-	-	(7,733)	26,583
Leased Assets	19,982	3,379	-	-	(10,533)	12,828
Library Resources	27,610	6,961	-	(694)	(4,239)	29,638
Balance at 31 December 2018	267,412	35,573	-	(894)	(46,479)	255,813

The net carrying value of equipment held under a finance lease is \$12,828 (2017: \$10,982)

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	255,291	(132,295)	122,996
Furniture and Equipment	196,572	(132,808)	63,766
Information and Communication Technology	111,402	(84,818)	26,584
Leased Assets	44,404	(31,576)	12,828
Library Resources	70,134	(40,496)	29,638
Balance at 31 December 2018	677,803	(421,990)	255,813

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	21,016	20,000	10,458
Accruals	3,367	3,000	3,305
Employee Entitlements - Salaries	57,335	60,000	45,585
Employee Entitlements - Leave Accrual	-	-	2,171
	81,717	83,000	61,520
Payables for Exchange Transactions	81,717	83,000	61,520
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	81,717	83,000	61,520

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	-	12,300	14,240
	<u>-</u>	<u>12,300</u>	<u>14,240</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	3,989	3,989	40,223
Increase/ (decrease) to the Provision During the Year	3,989	4,000	3,331
Use of the Provision During the Year	-	-	(39,565)
Provision at the End of the Year	<u>7,978</u>	<u>7,989</u>	<u>3,989</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>7,978</u>	<u>7,989</u>	<u>3,989</u>
	<u>7,978</u>	<u>7,989</u>	<u>3,989</u>

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	5,081	10,500	10,852
Later than One Year and no Later than Five Years	3,689	2,500	1,975
Later than Five Years	-	-	-
	<u>8,770</u>	<u>13,000</u>	<u>12,827</u>

17. 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:

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Foyer and Boulder Flood	<i>in progress</i>	(881)	22,437	(15,596)	-	5,950
Special Needs	<i>in progress</i>	(553)	147,090	(157,870)	-	(11,333)
Re-clad and Exterior Paint	<i>in progress</i>	22,611	-	-	-	22,611
Totals		21,167	169,527	(173,466)	-	17,228

Represented by:

Funds Held on Behalf of the Ministry of Education	28,561
Funds Due from the Ministry of Education	(11,333)
	17,228

	2018	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
Foyer and Boulder Flood	<i>in progress</i>	-	9,996	(10,887)	-	(891)
Special Needs	<i>in progress</i>	-	-	(553)	-	(553)
Block 1 Senior Toilet	<i>completed</i>	(301)	1,671	(1,369)	-	0
Re-clad and Exterior Paint	<i>in progress</i>	(3,711)	54,965	(68,208)	39,565	22,611
Totals		(4,012)	66,631	(81,017)	39,565	21,167

18. 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.

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.06	0.06
<i>Leadership Team</i>		
Remuneration	293,217	281,224
Full-time equivalent members	3	3
Total key management personnel remuneration	293,217	281,224
Total full-time equivalent personnel	3.06	3.06

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 -140	120 -130
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
0	0.00	0.00
0.00	0.00	0.00

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

20. 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no new contract agreements for capital works. For those contracts continued, as disclosed in Note 17 \$169,537 was received and \$173,466 was spent in 2019.

(Capital commitments at 31 December 2018: Contracts as disclosed in Note 17 have been entered into for which \$66,631 was received and \$81,017 was spent in 2018).

(b) Operating Commitments

As at 31 December 2019 the Board has entered into no new operating contracts.

23. 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.

24. 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	102,152	100,000	102,792
Receivables	58,252	55,000	46,086
Total Financial assets measured at amortised cost	<u>160,405</u>	<u>155,000</u>	<u>148,878</u>
Financial liabilities measured at amortised cost			
Payables	81,717	83,000	61,520
Finance Leases	8,545	13,000	12,828
Total Financial Liabilities Measured at Amortised Cost	<u>90,262</u>	<u>96,000</u>	<u>74,347</u>

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Investments - Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

28. Non Compliance with Section 87A and 87C of the Education Act 1989

The draft financial statements were not submitted to the auditor by the statutory deadline of 31 March 2020 as required by section 87A and 87C of the Education Act 1989.

MACANDREW BAY SCHOOL ACTION PLAN AND ANALYSIS OF VARIANCE, 2019 – MOE 3762 STUDENT ACHIEVEMENT IN LITERACY (WRITING)

TARGET 1

Year: 2019	Target Areas: Literacy - Writing
<p>Links to Strategic Goal and Strategic Plan: Curriculum Goals: Goal 1: Students will experience learning success and be supported to achieve their personal best, particularly in the key areas of Literacy and Numeracy. Goal 2: Students will experience a broad and rich curriculum that is engaging and motivating and helps them develop a lifelong passion for Learning.</p>	
Assessment Tools	School Entry Assessment 6 year Observation Survey in Literacy Skills Literacy Learning Progressions Writing Exemplars asTTle Writing Indicators Joy Allcock – Diagnostic Spelling Testing Spelling Schonell test
<p>Target for 2019: All students who are in Years 1 - 6 who are below or well below the expected level in Writing will progress to be at or above the expected level by the end of 2019. Years 1-2 children will be particularly closely monitored, as will the boys.</p>	
<p>Baseline Data/Historical Position (over recent years): The number of good writers had been increasing but the boys are over represented in the numbers of students who were identified as below or well below the NS expected level, compared to the girls. By the end of the 2016 year from the 24 target children who had been identified as being below or well below the expected level in Writing at the beginning of the year, 9 out of these 24 children, or 38% were At the level by the end of the year or on their anniversary. No children moved to be Above the level from this target group of 24 children. 15 out of 24 children or 62% were below or well below at the end of the year or on their anniversary. 2 of these children moved from being Well Below initially but were still Below the expected level. 50% of children (or 12 out of 24) stayed at either Below or Well Below and did not improve their level from the previous year. 1 child got worse and moved from Below to Well Below the expected level by the end of the year. 21 out of these 24 children were boys and only 3 were girls. (87.5% boys). The 3 girls made much more progress than the boys did as a cohort. 10 out of these 24 children identified as Maori or Pasifika . (42%) Addressing the achievement of the boys in writing became our main target in 2017 and finding ways to get them more engaged, confident and successful at writing will be our focus in 2018 again. We were also keen to raise Maori achievement levels in writing. When we looked at our whole school population and the National standards data overall at the end of 2017 we had 82% of our 160 students at or above the level and 18% below or well below, (15% below and 3% well below). Outcomes for all target students in 2017: 1/30 moved from being below at the start of the year to being above by the end of the year (a Yr 6 Maori student)- 3% 5/30 moved from being below at the start of the year to being at by the end of 2017 or on their anniversary- 17%.</p>	

19/30 were still below at the end of 2017, though 4 of these children had moved from well below to below- 63%

5/30 were well below at the end of 2017 or on their anniversary- 17%. (These children were primarily students with special needs or who had limited English or limited speech)

Outcomes for target students comparing boys and girls: Focus of our 2017 Annual Target was on raising the achievement of our boys in writing.

20/30 of the target group were boys in 2018, (two thirds of the target children or 66.6% in 2017, which is down on the 87.5% in 2016).

6/20 of the boys made some progress and moved from well below to below (20%), or from below to at- (10%), so 30% of the boys made a shift.

4/20 boys stayed well below the expected level- 20% of the boys in the target group.

9/20 stayed below the level- 45% of the boys in the target group.

1/20 or 5% went from below to well below.

In terms of our Annual Target for 2017 only 10% of the boys in the target group actually moved to be at the level by the end of the year. In comparison 4/10 or 40% of the girls in the target group moved to be at or above the expected level by the end of the year.

1/10 girls (10% of the girls) in the target group moved from below to above by the end of 2017.

3/10 girls (30% of the girls) in the target group moved from below to be at the level by the end of 2017.

6/10 girls (60% of the girls) in the target group remained below the level by the end of 2017 or on their anniversary date.

No girls were well below again in 2017.

Our target in 2017 was to raise the achievement of the boys in writing, particularly those that had been identified as below or well below in 2016.

Girls continued to do much better than boys in writing, with very strong achievement evident. At the end of 2017 we had 23 boys across the school, who were either well below (5 boys) or below (18 boys), compared to 6 girls who were below the level. (5 of these 29 children are Year 6 children and would no longer be at school in 2018.

In 2018:

7/28 target students made a shift in 2018 and improved from their level of being below or well below in 2017- 25% or a quarter of the target group.

5/28 moved from being below at the start of the year to being at by the end of 2018 or on their anniversary- 18%. Three of the 5 children who achieved this were girls and two were boys.

18/28 were still below at the end of 2018- 64%, though 2 of these children had moved from well below to below.

5/28 were well below at the end of 2018 or on their anniversary- 18%. (These children are primarily students with special needs or who have limited English or limited speech)

Therefore 82% of these identified target children were either still below or well below at the end of 2018 and only 18% had moved to be at the level.

21 of these children will continue to be in our target group for 2019 and in addition we have identified 14 Junior children (Yr 1/0) who are also likely to be target children too. This means we will have 35 target children to monitor and support with their writing in 2019.

Outcomes for target students comparing boys and girls:

Focus of our 2018 Annual Target was on raising the achievement of our boys in writing.

23/29 of the target group were boys in 2018, (79% of the target group, compared with 66.6% in 2017, but an improvement on 87.5% in 2016).

The child who left was a boy so 22 boys remained.

4/22 of the boys made some progress and moved from either well below to below- 2 boys (9%), or from below to at- 2 boys (9%), so 18% of the boys made a shift, however this was down on the 30% shift for the target boys in 2017.

4/22 boys were well below the expected level at the end of the year- 18% of the boys in the target group. 1 of these 4 boys went from below to well

below.
 16/22 were still below the level- 73% of the boys in the target group.
 Therefore 91 % of the boys in the target group were still below or well below at the end of 2018.

In terms of our Annual Target for 2018 only 9% of the boys in the target group actually moved to be at the level by the end of the year. This was very similar to the 10% we achieved in 2017. It is proving to be very hard to make a marked shift in this area for the boys. In comparison 3/6 or 50% of the girls in the target group moved to be at or above the expected level by the end of the year. This is an improvement on the 40% we achieved with the girls in 2017.

Our Maori student achievement data was much improved by the end of 2018, which was pleasing to see.

ACTION PLAN	LED BY	BUDGET	TIMEFRAME
In January 2019 review the 2018 Writing achievement data and identify target children in each class and year level and work out priorities for support.	Principal Literacy Leaders / Management Team Staff	N/A	By start of February
We received PLD support in 2017 and 2018 to help us inquire into how we can help the boys to become more successful writers, with a particular focus on our target students. We now want to consolidate and fully implement the learning we gained from this PLD. Boys throughout the school make up the bulk of the Writing target group year after year so we are keen to find ways of doing things differently to accelerate the progress of our boys.	Literacy Leaders to locate research and lead staff meetings , revisiting concepts covered in Writing PLD over the past two years to ensure we are fully implementing this learning in our practice.	Resources budget PD budget for courses	Term 1 – Term 4
Work on becoming more Dyslexia and Dysgraphia aware within our school and research ways of supporting our dyslexic learners to achieve greater success and learn in a way that is helpful to them, minimising barriers to success. Gather student voice from both our boys and girls on how they feel about writing and themselves as writers and what they perceive to be their strengths and weaknesses. Use this information to help us teach writing in a way that the boys find helpful.	Literacy Leaders and Principal Class teachers, supported by RTL Literacy Leaders and teachers	4D website, resources, self review template MOE resources Student voice tool- consistent questions developed to ask the chn.	Terms 1-4
Monitoring Meetings at Syndicate level every 3 weeks at least to discuss progress of target group. Bring writing examples to Team and Staff Meetings to discuss and seek feedback.	Deputy Principals/Team Leaders Class teachers	N/A	Ongoing throughout year

Professional Development in Writing around developing effective Spelling programmes and phonological awareness. Use online tutorials for Joy Allcock and sharing of skills and knowledge with Spelling programmes.	Principal & Literacy Leaders	Joy Allcock Resources Writing courses as available. Agility with Sound Resources and support	T1-4
Analyse two pieces of writing in depth for school wide assessment and for individual portfolios ie. T1/2 Memoir writing, T3 Persuasive writing. Use asTTle indicators and criteria to assist with analysis and moderation.	Principal Literacy Leaders	N/A	Terms 1- 3 Memoir- T1/2 Persuasive– T3
Staff will investigate ideas for improving writing quality in the surface features as well as in deeper features and these ideas will be incorporated into writing programmes to see if this has an impact on the writing achievement of the target students, along with all other students.	Literacy Leaders and Class Teachers	Budget \$300	Ongoing in Terms 1-4
Literacy Lead teachers to observe all teachers teaching writing and give specific feedback and advice. Share strengths and programme ideas across the whole syndicate and school so teachers get to learn from each other's approaches and programmes.	Literacy Leaders including Principal	Management Release time	Terms 2 & 3
Continue to implement STEPS programme to help struggling writers. Teacher Aides work with individuals and groups on this programme. We are also keen to make better use of the Agility with Sounds programme on the recommendation of the Resource Teachers of Literacy.	Syndicate Leaders Teachers Teacher Aides	Teacher Aide time. Considerable funds are spent each year by the BOT on employing TA's and supplying STEPS resources for individual target children. Agility with Sounds software and resources	Ongoing T1-4.
Data will be analysed and discussed at school, Junior Team and Senior school team and Management Level. Reports will be prepared for the BOT according to the Annual Agenda and the Principal will keep the BOT informed on the ongoing work and progress towards achieving the target throughout the year via the Principal's reports.	Principal Literacy Leaders Teachers	N/A	Terms 2, 3, 4 Reports to the BOT. Regular reporting via the Principal's BOT report.

Links to Performance Management Goals:

Writing along with Maths will be the focus for appraisal and Performance Management in 2019. Catering for the learning needs of our struggling writers will be the specific focus and we are particularly keen to raise the achievement of the boys and Junior children. Appraisal visits, meetings, classroom observation, analysis of planning and assessment and discussions will be part of the appraisal process, along with reflection and inquiring into own practice. We will also work to improve the writing skills of all our students, including those who are already at or above the expected level. We have a goal that all our students will be excellent writers in time.

Professional Development

- Regular staff meetings or slots in staff meetings with a Writing focus
- MOE PLD- we are keen to consolidate, use, and build on the learning we have done in the past two years with Alison Davis and CORE
- Professional readings and discussion
- Courses –Writing and Oral Language courses as available- Whole staff PD if at all possible,
- Joy Allcock resources.
- Betsy Sewell- Agility with Sound- Betsy is readily available to support us to implement her programme.
- Otago Literacy Assn Seminars and Symposium
- Teaching as Inquiry focus – Raising the writing achievement of students in our school.

Where to next in 2019? Our ideas at the end of 2018

- Continue looking at successful writing for boys, particularly Junior boys. This will be the focus of our literacy target in 2019.
- Look into other schools who have managed to make a shift in their boys' achievement and see if we can learn from what they have done and how they did it.
- We need to give our boys more role models who are male writers so we intend to bring some male writers in to speak to our children in 2019.
- We are also keen to enlist the support of our families, particularly dads and grandads, as we want to the children to see that important males in their lives value writing and use their writing skills as an essential skill in their daily lives. We thought it would be good to have writing going backwards and forwards in a home communication/ writing book throughout each class in the school next year.
- Investigate the tools that boys who are reluctant to write need and work on strengthening these skills more eg phonological knowledge, ease with handwriting, fine motor skills, use of assistive technology where appropriate, spelling of high frequency words, generating ideas, sequencing of ideas, lots of talking before starting to write, clear structures for writing different texts, use of graphic organisers and organisational tools etc.
- Investigate levels of engagement with our boys in the target group, gather the student voice of both boys and girls and see what motivates them to write and how they feel about themselves as writers. We had hoped to do this during 2018 but did not get this done.
- Analyse what the student voice is telling us and modify the way we do things to take into account the students' perspective.
- Use our learning in STEAM as a powerful and authentic purpose for writing to help our target students see the relevance of writing and to engage them more in writing.
- Gather school wide data on persuasive writing and memoir writing, and look particularly at how the boys are achieving. Use this information to inform teaching programmes and to meet the specific identified learning needs of the boys.
- Closely monitor and support our target children throughout the school with their writing efforts. Ensure we are looking at the children who are at the level but only just as these children can be at risk of not progressing and we need to keep them strongly on the radar too.
- Work on building strong oral language skills in our students as we see this as the platform that strong writing achievement is built on. Continue to implement ideas we got in this area from courses we have been to in 2018.
- Explore how we can support our Special Needs students to make more accelerated progress with Writing with the help of RTLB.

Analysis of Variance for 2019 Annual target

Actions- What did we do?

We started the 2019 year with 36 children identified as target children after their end of year assessment by their 2018 teacher. 10 additional children were identified over the course of the year, so in total 46 children were identified as target children in Writing in 2019. This was our largest group ever of target children. These children were discussed regularly at team and staff meetings and their progress was monitored. Writing samples were also moderated and discussed with colleagues and advice sought on how to help the children improve.

We worked with our RTLB and RT Literacy to support individual students and groups of students with dysgraphia or dyslexia and to identify useful resources and approaches to building phonological knowledge and scaffolding them to becoming more successful and confident writers.

We put extra staffing into the Year 1-3 area and employed our Reading Recovery teacher to provide regular small group instruction with a group of Yr 3 target group children focussed on writing and another group of Yr 2 children struggling with Literacy in Terms 1-3. As numbers built in the Yr 1 classrooms she also withdrew Yr 1 children in Term 4 to work on reading, writing and phonological skills.

We put extra children through the Reading Recovery programme and gave them longer in the programme.

We worked on consolidating and implementing the professional learning we had done with Alison Davis in the previous year. We also sent Junior School teachers to a Carla McNeill course in Term 3 and the Principal and DP went to hear Samantha Hornery's course about supporting children with learning differences with writing in Term 4. We looked for professional readings about ways of supporting our students better with writing and Sue McMillan, our R T Literacy has been very helpful in this regard, sending us a lot of research readings.

We brought male writers into our school to work with our students to inspire them and also took senior children into Literature events with authors at the Dunedin Public Library.

What we didn't do in 2019 that we would like to try in 2020:

Gather student voice about writing from our target children in Terms 2 and 4 and get a greater insight into how they feel about writing and what their barriers are.

Involving whanau, particularly dads and grandads, in writing tasks with the children so that the children can see that writing matters and is a useful way of communicating for adults in their daily lives.

Outcomes- what happened?

Target for 2019:

All students who are in Years 1 - 6 who are below or well below the expected level in Writing will progress to be at or above the expected level by the end of 2019. Years 1-2 children will be particularly closely monitored, as will the boys.

We had 46 children that were either on the target list at the beginning of the year (36 chn) or who came to be on it by the end of the year- (7 younger children and 3 new arrivals to our school during the course of the year).

28% of the children moved and shifted up a level- 8% of these children moved from Well below to Below but still did not attain the expected level for their age and **20% of this group moved to be at or above the level by the end of the year, meeting the target we set.** (9/13 chn who moved up a level were boys and 4/13 were girls so good to see these boys improving).

46% of children made improvements but still remained either below or well below at the end of the year. (18/21 of this group were boys).
4% or 2 chn (Yr 1 and 2) moved from below to well below, both boys.
15% of children judged to be below at the end of the year were Yr 1 children who emerged as below by the end 2019. 5/7 of this group were Yr 1 girls and 2/7 were Yr 1 boys.
Another 7% or 3 older girls who came during the year were below. (ESOL)
28 % or 9/32 boys in the target group moved up one level from where they had been at the start of the year and 6/32 or 19% of the target group boys moved to be at the level by Nov.
28% or 4/14 of the target group girls moved up one level from where they had been at the start of the year and 3/14 or 21% of the target group girls moved to be at the level by Nov. There was a lot of consistency between the boys and the girls.

In summary 20% of the children met the target and therefore 80% didn't meet the target, though the majority of these children did make progress in their writing skills. 2 junior boys moved from being below to well below at the end of the year- 4%.

Reasons for the Variance- Why did it happen?

Many of the group of children who did move up a level by the end of the year were boys- 9/13 children so it was great to see this group of boys accelerating their achievement in writing with 6 out of these 9 boys moving to be where we would hope they would be achieving for their age and year group by the end of 2019. This is an improvement on recent years, when it was usually the girls who were showing greater improvements. However many of the children who did not shift were also boys- 18/21 students.
Overall most of the children in the target group at the end of 2019 were boys 32/46 compared to 14/46 girls and there was a lot of consistency between the boys and the .

We had a very large group of children to support and monitor- 46 target children. I think if we had less children it would possibly have been easier to raise our percentage of children achieving at or above the level by the end of the year from 20%, However this 20% shift to the expected level is quite consistent with prior years when we had less students in the target group with only 18% moving to be at or above in 2018, and 20% in 2017. In 2016 we managed a 38% shift to be at or above but that was quite unusual.

Evaluation- Where to next in 2020?

- We will have a schoolwide focus on writing mileage with all children in all classes writing every day on a variety of topics, across the curriculum and in lots of different forms, some quick writes, as well as some more crafted lengthier pieces of writing.
- Gather student voice about writing from our target children in Terms 2 and 4 and get a greater insight into how they feel about writing, and themselves as writers, and what their barriers are.
- Involving whanau, particularly dads and grandads, in writing tasks with the children so that the children can see that writing matters and is a useful way of communicating for adults in their daily lives.

Bernadette Newlands
Principal

MACANDREW BAY SCHOOL ACTION PLAN AND ANALYSIS OF VARIANCE, 2020 – MOE 3762 STUDENT ACHIEVEMENT IN LITERACY (WRITING)

TARGET 1

Year: 2020	Target Areas: Literacy - Writing
<p>Links to Strategic Goal and Strategic Plan: Curriculum Goals: Goal 1: Students will experience learning success and be supported to achieve their personal best, particularly in the key areas of Literacy and Numeracy. Goal 2: Students will experience a broad and rich curriculum that is engaging and motivating and helps them develop a lifelong passion for Learning.</p>	
Assessment Tools	School Entry Assessment 6 year Observation Survey in Literacy Skills Literacy Learning Progressions Writing Exemplars asTTle Writing Indicators Joy Allcock – Diagnostic Spelling Testing Spelling Schonell test
<p>Target for 2020: All students who are in Years 1 - 6 who are below or well below the expected level in Writing will progress to be at or above the expected level by the end of 2020. Years 2-3 children will be particularly closely monitored, as will the boys.</p>	
<p>Baseline Data/Historical Position (over recent years): The number of good writers had been increasing but the boys are over represented in the numbers of students who were identified as below or well below the NS expected level, compared to the girls. Our target in 2017 was to raise the achievement of the boys in writing, particularly those that had been identified as below or well below in 2016. Girls continued to do much better than boys in writing, with very strong achievement evident. At the end of 2017 we had 23 boys across the school, who were either well below (5 boys) or below (18 boys), compared to 6 girls who were below the level. (5 of these 29 children are Year 6 children and would no longer be at school in 2018. In 2018: 7/28 target students made a shift in 2018 and improved from their level of being below or well below in 2017- 25% or a quarter of the target group. 5/28 moved from being below at the start of the year to being at by the end of 2018 or on their anniversary- 18%. Three of the 5 children who achieved this were girls and two were boys. 18/28 were still below at the end of 2018- 64%, though 2 of these children had moved from well below to below. 5/28 were well below at the end of 2018 or on their anniversary- 18%. (These children are primarily students with special needs or who have limited English or limited speech) Therefore 82% of these identified target children were either still below or well below at the end of 2018 and only 18% had moved to be at the level. 21 of these children will continue to be in our target group for 2019 and in addition we have identified 14 Junior children (Yr 1/0) who are also likely to be target children too. This means we will have 35 target children to monitor and support with their writing in 2019.</p>	

Outcomes for target students comparing boys and girls:**Focus of our 2018 Annual Target was on raising the achievement of our boys in writing.**

23/29 of the target group were boys in 2018, (79% of the target group, compared with 66.6% in 2017, but an improvement on 87.5% in 2016).

The child who left was a boy so 22 boys remained.

4/22 of the boys made some progress and moved from either well below to below- 2 boys (9%), or from below to at- 2 boys (9%), so 18% of the boys made a shift, however this was down on the 30% shift for the target boys in 2017.

4/22 boys were well below the expected level at the end of the year- 18% of the boys in the target group. 1 of these 4 boys went from below to well below.

16/22 were still below the level- 73% of the boys in the target group.

Therefore 91 % of the boys in the target group were still below or well below at the end of 2018.

In terms of our Annual Target for 2018 only 9% of the boys in the target group actually moved to be at the level by the end of the year.

This was very similar to the 10% we achieved in 2017. It is proving to be very hard to make a marked shift in this area.

In comparison 3/6 or 50% of the girls in the target group moved to be at or above the expected level by the end of the year. This is an improvement on the 40% we achieved with the girls in 2017.

Our Maori student achievement data was much improved by the end of 2018, which was pleasing to see.

What happened n 2019 for our target children:

We had 46 children that were either on the target list for writing at the beginning of the 2019 year (36 chn in Feb 19) or who came to be on it by the end of the year- (7 younger children and 3 new arrivals to our school during the course of the year boosted the target numbers to a total of 46 chn).

28% of the children moved and shifted up a level- 8% of these children moved from Well below to Below but still did not attain the expected level for their age and 20% of this group moved to be at or above the level by the end of the year, meeting the target we set. (9/13 chn who moved up a level were boys and 4/13 were girls so really good to see these boys improving).

46% of children made improvements but still remained either below or well below at the end of the year. (18/21 of this group were boys so these boys proved harder to accelerate).

4% or 2 chn (Yr 1 and 2) moved from below to well below, both boys.

15% of children judged to be below at the end of the year were Yr 1 children who emerged as below by the end 2019. 5/7 of this group were Yr 1 girls and 2/7 were Yr 1 boys.

Another 7% or 3 older girls who came during the year were below. (ESOL)

Writing School-wide data in 2019:

2019 school-wide writing data is still quite consistent with the 2018 data with 76% at or above and 24% below or well below. Most of these children are below (20%) rather than being well below (4%). This continues to be the curriculum area we achieve less well in and we really want to see this improve.

In 2017 we had 38% above the level school-wide and in 2018 it was 33%. This year 32% of students are above in writing.

ACTION PLAN	LED BY	BUDGET	TIMEFRAME
In January 2020 review the 2019 Writing achievement data and identify target children in each class and year level and work out priorities for support.	Principal Literacy Leaders / Management Team Staff	N/A	By start of February
We received Writing PLD support in 2017 and	Literacy Leaders to locate research	Resources budget	Term 1 – Term 4

2018 to help us inquire into how we can help the boys to become more successful writers, with a particular focus on our target students. We now want to consolidate and fully implement the learning we gained from this PLD. Boys throughout the school make up the bulk of the Writing target group year after year so we are keen to find ways of doing things differently to accelerate the progress of our boys.	and lead staff meetings , revisiting concepts covered in Writing PLD to ensure we are fully implementing this learning in our practice.	PD budget for courses	
Work on becoming more Dyslexia and Dysgraphia aware within our school and research ways of supporting our dyslexic learners to achieve greater success and learn in a way that is helpful to them, minimising barriers to success.	Literacy Leaders and Principal Class teachers, supported by RTLB and RT Literacy	4D website, resources, self review template MOE resources	Terms 1-4
Gather student voice from both our boys and girls on how they feel about writing and themselves as writers and what they perceive to be their strengths and weaknesses. Use this information to help us teach writing in a way that the boys find helpful.	Literacy Leaders and teachers	Student voice tool- consistent questions developed to ask the chn.	T2 and again in T4

Monitoring Meetings at Syndicate level every 3 weeks at least to discuss progress of target group. Bring writing examples to Team and Staff Meetings to discuss and seek feedback.	Deputy Principals/Team Leaders Class teachers	N/A	Ongoing throughout year
Professional Development in Writing around developing effective Spelling programmes and phonological awareness. Use online tutorials for Joy Allcock and sharing of skills and knowledge with Spelling programmes.	Principal & Literacy Leaders	Joy Allcock Resources Writing courses as available. Agility with Sound Resources and support	T1-4
Analyse two pieces of writing in depth for school wide assessment and for individual portfolios ie. T1/2 Memoir writing, T3 Persuasive writing. Use asTTle indicators and criteria to assist with analysis and moderation.	Principal Literacy Leaders	N/A	Terms 1- 3 Explanation- T1/2 Character writing– T3
Staff will investigate ideas for improving writing quality in the surface features as well as in deeper features and these ideas will be incorporated into writing programmes to see if	Literacy Leaders and Class Teachers	Budget \$300	Ongoing in Terms 1-4

<p>this has an impact on the writing achievement of the target students, along with all other students.</p>			
<p>Deputy Principals to observe all teachers in their team teaching writing and give specific feedback and advice. Share strengths and programme ideas across the whole team and school so teachers get to learn from each other's approaches and programmes.</p>	<p>Literacy Leaders including Principal</p>	<p>Management Release time</p>	<p>Terms 2 & 3</p>
<p>Continue to implement STEPS programme to help struggling writers. Teacher Aides work with individuals and groups on this programme. We are also keen to make better use of the Agility with Sounds programme on the recommendation of the Resource Teachers of Literacy and Toe by Toe.</p>	<p>Syndicate Leaders Teachers Teacher Aides</p>	<p>Teacher Aide time. Considerable funds are spent each year by the BOT on employing TA's and supplying STEPS resources for individual target children. Agility with Sounds software and resources</p>	<p>Ongoing T1-4.</p>
<p>Data will be analysed and discussed at school, Junior Team and Senior school team and Leadership team Level. Reports will be prepared for the BOT according to the Annual Agenda and the Principal will keep the BOT informed on the ongoing work and progress towards achieving the target throughout the year via the Principal's reports.</p>	<p>Principal Literacy Leaders Teachers</p>	<p>N/A</p>	<p>Terms 2, 3, 4 Reports to the BOT. Regular reporting via the Principal's BOT report.</p>
<p>Links to Performance Management Goals: Writing along with Maths will be the focus for appraisal and Performance Management in 2020. Catering for the learning needs of our struggling writers will be the specific focus and we are particularly keen to raise the achievement of the boys and Junior children. Appraisal visits, meetings, classroom observation, analysis of planning and assessment and discussions will be part of the appraisal process, along with reflection and inquiring into own practice.</p>			

Professional Development

- Regular staff meetings or slots in staff meetings with a Writing focus
- MOE PLD- we are keen to consolidate, use, and build on the learning we have done in the past two years with Alison Davis and CORE
- Professional readings and discussion
- Courses –Writing and Oral Language courses as available- Whole staff PD if at all possible,
- Joy Allcock resources.
- Betsy Sewell- Agility with Sound- Betsy is readily available to support us to implement her programme.
- Otago Literacy Assn Seminars and Symposium
- Teaching as Inquiry focus – Raising the writing achievement of students in our school.

Where to next in 2020?

Our ideas at the end of 2019- some of these things we had planned to do in 2019 and did not manage to fit in and so we will carry these ideas into 2020

- Continue looking at successful writing for boys, particularly Junior boys. This will be an ongoing focus in 2020.
- Look into other schools who have managed to make a shift in their boys' achievement and see if we can learn from what they have done and how they did it.
- We need to give our boys more role models who are male writers so we intend to bring some more male writers in to speak to our children in 2020 or take them to book events with male role models.
- We are also keen to enlist the support of our families, particularly dads and grandads, as we want to the children to see that important males in their lives value writing and use their writing skills as an essential skill in their daily lives. We thought it would be good to have writing going backwards and forwards in a home communication/ writing book throughout each class in the school so will attempt a trial of this.
- Investigate the tools that boys who are reluctant to write need and work on strengthening these skills more eg phonological knowledge, ease with handwriting, fine motor skills, use of assistive technology where appropriate, spelling of high frequency words, generating ideas, sequencing of ideas, lots of talking before starting to write, clear structures for writing different texts, use of graphic organisers and organisational tools etc.
- Investigate levels of engagement with our boys in the target group, gather the student voice of both boys and girls and see what motivates them to write and how they feel about themselves as writers. We had hoped to do this during 2019 but did not get this done.
- Analyse what the student voice is telling us and modify the way we do things to take into account the students' perspective.
- Use our learning in STEAM as a powerful and authentic purpose for writing to help our target students see the relevance of writing and to engage them more in writing.
- Gather school wide data on explanation writing and character writing, and look particularly at how the boys and Yrs 1- 3 are achieving. Use this information to inform teaching programmes and to meet the specific identified learning needs of the boys.
- Closely monitor and support our target children throughout the school with their writing efforts. Ensure we are looking at the children who are at the level but only just as these children can be at risk of not progressing and we need to keep them strongly on the radar too.
- Work on building strong oral language skills in our students as we see this as the platform that strong writing achievement is built on. Continue to implement ideas we got in this area from oral language courses we have attended.
- Explore how we can support our Special Needs students to make more accelerated progress with Writing with the help of RTLB.

Analysis of Variance 2020

Actions- What did we do?

Outcomes- what happened?

Reasons for the Variance- Why did it happen?

Evaluation- Where to next in 2021?

**MACANDREW BAY SCHOOL ACTION PLAN AND ANALYSIS OF VARIANCE 2019, MOE 3762
STUDENT ACHIEVEMENT IN MATHEMATICS**

TARGET 2

Year: 2019	Target Areas: Mathematics
<p>Links to Strategic Goal and Strategic Plan: Curriculum Goals: Goal 1: Students will experience learning success and be supported to achieve their personal best, particularly in the key areas of Literacy and Numeracy. Goal 2: Students will experience a broad and rich curriculum that is engaging and motivating and helps them develop a lifelong passion for Learning.</p>	
Assessment Tools	<p>School Entry Assessment NumPA/ Gloss/ JAM T4 2018 used as the basis of information at the start of the year, repeated in T4 2019 Overall Teacher Judgements for Mathematics PAT Maths Yr 3-6 Term 1 and Term 4</p>
<p>Target for 2019: All Year 1-6 students who are below or well below the expected level in Mathematics for their age will progress to be at or above the expected level by the end of 2019.</p>	
<p>Baseline Data/Historical Position (over recent years): When we looked at all the Maths National Standards data for 2017 at the end of the year we found of our 160 possible children 88% of students were at or above the expected level, 10% were below (16 students) and 1.9% were well below (3 students). This is very consistent with our 2016 data when only 11.2% of students were below or well below the expected level and slightly better than 2015 when 13.1 were below or well below in Maths.</p> <p>The data at the end of 2017 showed that of the 16 Yr 2-6 children identified as target children at the beginning of 2017: 5 /16 of them had moved to be at the expected level by the end of the year- (31% of this group of 16, or nearly a third of them) , 9/16 were still below- (56% of the target children) , and two of our Special Needs students were still Well Below- 13% of the target children. This meant that two thirds of the children were still not at the expected level at the end of the year or on their anniversary.</p> <p>We also had a group of an additional 9 children who we closely monitored and supported throughout the year as we perceived them to be at risk. 5 out of these 9 were Year 6 students and the remaining 4 out of the 9 students were Year 1 students who had not yet had their first anniversary at school but were not on track to meet the expected level. At the end of the year 5/9 students were at the expected level (56%, most of these being the Year 6 pupils) and 4/9 were below the expected level (44% with most of these being the children who had had only one year at school). At the end of 2018 we found when looking at our overall teacher judgement data of our 158 possible children from Yr 1-6 (only including Year 1 children who have had at least one year at school) : 87% of students were at or above the expected level, 10% were below (15 students) and 3% were well below (5 students). This is very consistent with our 2016 and 2017 data when approx. 12% of students were below or well below the expected level in Maths.</p>	

At the start of the year we identified 10 children who were below or well below at the end of 2017 and these became our target children. The data at the end of 2018 showed that of the 10 Yr 2-6 children identified as target children at the beginning of 2018: 5/10 of them had moved to be at the expected level by the end of the year- (50% of this group of 10, or half of them), 3/10 were still below- (30% of the target children) and two of our Special Needs students were still Well Below- 20% of the target children. This meant that half of the identified target children were still not at the expected level at the end of the year or on their anniversary and half had progressed to be at the level.

We also had a group of an additional 8 children who we knew we needed to keep an eye on and support throughout the year as we perceived them to be only just at the level at the start of the year and to be at risk of falling below. 4 out of these 8 were Year 5 students, 1/8 was in Year 4 and the remaining 3/8 students were in Year 3. At the end of the year all of these 8 students were below the expected level so although half of our target children had progressed to be at the level these other children had not stayed at the level and had slipped back.

We also have a new group of 7 Year 1 or 2 students who are either below or at risk of being so on their anniversary of being at school for a year. Therefore we have started the 2019 year with 19 identified target children that we will be keen to help make better progress with their Maths.

ACTION PLAN	LED BY	BUDGET	TIMEFRAME
In January 2019 review the 2018 achievement data and identify target children in each class and year level and work out priorities for supporting them to make more accelerated progress. We will also look carefully at what extra supports can be put in place for any cohorts of target children. Some of these children will be part of an intervention programme if staffing and personnel allow this opportunity to proceed. 19 children have been identified as target children with a small group of 6 other children being closely monitored.	Principal Numeracy Lead Teachers	N/A Release Numeracy Lead Teachers	Initial Maths PAT test T1 Y4-6. Retest T4. NumPA/ Gloss/ JAM T4. Overall teacher judgements against expected levels – T4.
Individual and group learning Support programmes are developed by Numeracy Lead Teachers, and the school team. Some target children could receive additional small group teaching in a withdrawal situation if staffing allows. We will review and assess the outcomes of our interventions and report these outcomes to the BOT and MOE.	Numeracy Lead Teachers Specialist Maths Support Teacher Teachers	Use of staffing as required to withdraw target children for extra support.	Set up February Ongoing implementation of support programmes
Monitoring meetings at Junior and Senior Team level regularly to discuss progress of Maths Target children. PAT Maths data and class Maths work will be used as evidence and as a basis for discussion about next learning steps.	Numeracy Lead Teachers Team Leaders/ DPs Teachers	N/A	Ongoing throughout the year
Data will be gathered regularly across all the Mathematical strands, including Numeracy and the data will be analysed by class teachers and	Numeracy Lead Teachers Class Teachers	N/A	T1 & T4 PAT Maths Data Yr4-6. GLOSS – Mid year

Numeracy Lead Teachers to diagnose what students need to assist their learning.			OTJ s – T4
As a school, and in teams, we will research information about how to raise student achievement in Maths and support students to enjoy Maths more and have a real growth mindset with Maths learning.	Principal and Numeracy Lead Teachers Teaching Staff	Professional Development Budget Staff meetings and PLD courses as available. Maths Seminars and Workshops as available	Term 1-4 Numeracy Symposium – October Terms 1,2, and 3. One per term usually
Continue to build home/school partnerships around this target so both home and school are supporting target students to make more accelerated progress this year	Team Leaders – DPs /Numeracy Lead Teachers	Staffing for release time to organise.	Term 2 - 3
Buying resources and programmes as needed so we ensure we have engaging useful resources and tools available for our students to help them learn.	Numeracy Lead Leaders	Maths Curriculum Budget as needed \$2,000 N/A	Term 1 and ongoing as identified.
Analyse November achievement data against age appropriate expectations to evaluate outcomes and the effectiveness of programmes and to inform planning and goals for the following year.	Principal Numeracy Lead Teachers	Maths Curriculum Budget as needed N/A	November/December
<p>Links to Performance Management Goals: Maths, along with Writing will be the focus for appraisal and performance management in 2019. Catering for the learning needs of priority learners will be the specific focus. Appraisal visits, meetings, classroom observation, analysis of planning and assessment and discussions will be part of the appraisal process. Teachers will reflect on their teaching and try different approaches in an effort to raise student achievement. In 2019 they will be appraised by the Principal or their Team leaders, with whom they can discuss their teaching inquiries.</p>			

Professional Development

- Regular staff meetings.
- Intervention programme if staffing allows.- Principal, Lead Numeracy Teachers, Maths team will share knowledge gained with the rest of the staff about how to accelerate Maths learning for priority learners.
- Numeracy Lead Teachers attend Lead Teacher courses as available and report back, running sessions at Staff Meetings
- Junior and Senior Team Meetings
- Numeracy Symposium in October
- Appropriate Courses as they arise in 2019- eg Dr Jodie Hunter and DMIC approach in January.
- Professional readings and research articles to share and discuss.

Analysis of Variance 2019:

Actions- what did we do?

We were able to put in place a small amount of extra support for some Yr4-6 target children using our part time Yr 6 teacher who was our Maths lead teacher in the past and this was helpful for these children, though it was only for an hour a week. The onus was really on classroom teachers to support their children struggling with Maths and to help them make more accelerated progress. We also had a parent who loves teaching Maths who came in one morning a week to work with small groups.

Regular team meetings discussed the progress of the target children and what was working for them and what wasn't. Ideas were discussed with colleagues and suggestions offered of approaches that could be worth trialling.

Numeracy lead teachers attended workshops each term and came back and ran staff meetings where they shared ideas and resources they learnt about at the Lead Teacher workshops.

Many of the staff attended a course run by Jodie Hunter at the start of 2019 on DMIC Maths (Developing Mathematical Inquiry Communities) and some teachers tried to run their Maths programmes around the ideas they learnt about- mixed ability grouping, a collaborative problem solving approach to rich authentic real life maths problems, lots of discussion and an inquiry mindset. This proved to be a very helpful approach and was engaging for all students, not just the naturally able Maths students.

We gathered PAT Maths data in Terms 1 and 4 with our Year 3-6 students and saw very strong results with all of our classes achieving mean scale scores well above the expected level for their age in Terms 1 and 4. The Year 3 and Year 4 students made very good progress but most cohorts had strong achievement with mean scale scores that are in line with children nationally at least two classes older than them. It was great to see that many of the children who were below on PAT testing in Term 1 did make better than expected shifts in progress in 2019, with many children who were below at the beginning of the year shifting to have a mean scale score at or above where it might be expected to be when they are a year older in Term 1 next year. In Term 1 of 2019 we had 9 children scoring in the lowest quartile and by Term 4 we had just 1. It is clear from our data that Macandrew Bay School students are performing very well in Maths based on the PAT Mathematics test.

Outcomes – what happened with the children we identified as target children?

Target for 2019:

All Year 1-6 students who are below or well below the expected level in Mathematics for their age will progress to be at or above the expected level by the end of 2019.

We had 28 children that were either on the target list at the beginning of the year (22 chn who were below or well below at the beginning of 2019 and another 6 chn we were monitoring closely). One child shifted out of the country during the year and another child arrived from overseas whose Maths was also below, we had 28 children on the target list still at the end of the year.

29% or 8/28 target children moved to be at or above by the end of the year and met our target for Mathematics. (4 girls and 4 boys)

36% or 10/28 of the children moved and shifted up a level over the course of the year-

29% of this group or 8/28 moved to be at or above the level by the end of the year, meeting the target we set. 1 Girl moved from below/ nearly at to above by the end of the year.

4% or 1/28 chn left the school mid-year.

67% or 19/28 of the target group were still below or well below at the end of the year.

Of this group who were below or well below at the end of the year:

2/28 or 7% of these children moved from Well below to Below but still did not attain the expected level for their age but it was great to see them moving in the right direction and showing progress and improvement.

6/28 or 21 % of children made improvements but still remained below at the end of the year.

3/28 or 11% of children made some small improvements but still remained Well below at the end of the year.

1/28 or 3.5% (Yr 2) moved from below to Well below by the end of the year, a boy.

4/28 children or 14% of the children (being closely monitored as they were only just at At by the end of 2018) moved to be Below by the end of 2019.

One of these children had spent a long time away from school overseas during the year and missed a lot of school.

Reasons for the Variance – Why did it happen?

We managed to get 36% of the children to move and 29% or nearly a third of the target children moved to be at or above the level for their age by the end of the year and the reason this happened was through gathering good assessment information on each child, strong teacher knowledge of each individual, their learning strengths and needs, extra support and teaching for these individuals, and very close monitoring throughout the year by each class teacher and Lead Numeracy teachers as well.

Some of the children who were judged to be just at the level by the end of 2018 but needing close monitoring in 2019 proved that they were not securely at the level as it emerged throughout the course of the year that they were still below their peer group and expected level of achievement for their age. Lack of attendance for a child who spent significant time overseas during the year impacted achievement in one instance.

We no longer have a specialist Maths Teacher working with small groups of target children on a weekly basis. Despite this many children moved but these numbers could possibly have increased if extra support was available.

PD and online learning with mathematical ideas and specialists such as Jo Boaler, (Youcubed), Dan Finkel, along with DMIC concepts, has encouraged our teachers to try new evidence based ways of teaching Maths and this is having a positive impact on classroom Maths programmes and student achievement.

Where to Next in 2020?

Survey teachers on their distribution of maths teaching, areas of emphasis, frequency, use of materials etc. Information from the survey will be helpful as a basis for staff discussion and learning from each other.

Accelerated learning pathway for target students- what needs to happen for them to progress. Release time will be given to teachers to work individually with their target children to establish gaps, learning priorities etc for each of their target children.

Maths Lead Teacher – Snr school to get in touch with Tahuna Maths Lead Teacher about expectations for Yr 7 students on Year 7 entry in Maths

The strategies that Numeracy Lead teachers are keen to embed in classroom practice this year to help our students learn successfully in Maths are:
talking to children about the fact that mathematical mistakes are a chance to for us to learn,
there is not always a right or wrong answer,
we want to explore with the children- what makes a good mathematician (mindmap that gets added to),
making lots of use of equipment,
developing a strong number sense,
flexible grouping,
not jumping in and rescuing children too soon during lessons but giving plenty of think time/ wait time,
slow deep problems that will challenge children,
listening to their answers,
build on from what children know,
teach children to be flexible in their thinking.

**MACANDREW BAY SCHOOL ACTION PLAN AND ANALYSIS OF VARIANCE 2020, MOE 3762
STUDENT ACHIEVEMENT IN MATHEMATICS**

TARGET 2

Year: 2020	Target Areas: Mathematics
<p>Links to Strategic Goal and Strategic Plan: Curriculum Goals: Goal 1: Students will experience learning success and be supported to achieve their personal best, particularly in the key areas of Literacy and Numeracy. Goal 2: Students will experience a broad and rich curriculum that is engaging and motivating and helps them develop a lifelong passion for Learning.</p>	
Assessment Tools	<p>School Entry Assessment NumPA/ Gloss/ JAM T4 2018 used as the basis of information at the start of the year, repeated in T4 2019 Overall Teacher Judgements for Mathematics PAT Maths Yr 3-6 Term 1 and Term 4</p>
<p>Target for 2020: All Year 1-6 students who are below or well below the expected level in Mathematics for their age will progress to be at or above the expected level by the end of 2020.</p>	
<p>Baseline Data/Historical Position (over recent years): When we looked at all the Maths data for 2018: At the end of 2018 we found when looking at our overall teacher judgement data of our 158 possible children from Yr 1-6 (only including Year 1 children who have had at least one year at school) : 87% of students were at or above the expected level, 10% were below (15 students) and 3% were well below (5 students). This is very consistent with our 2016 and 2017 data when approx. 12% of students were below or well below the expected level in Maths.</p> <p>At the start of the year we identified 10 children who were below or well below at the end of 2017 and these became our target children. The data at the end of 2018 showed that of the 10 Yr 2-6 children identified as target children at the beginning of 2018: 5 /10 of them had moved to be at the expected level by the end of the year- (50% of this group of 10, or half of them), 3/10 were still below- (30% of the target children) and two of our Special Needs students were still Well Below- 20% of the target children. This meant that half of the identified target children were still not at the expected level at the end of the year or on their anniversary and half had progressed to be at the level.</p> <p>We also had a group of an additional 8 children who we knew we needed to keep an eye on and support throughout the year as we perceived them to be only just at the level at the start of the year and to be at risk of falling below. 4 out of these 8 were Year 5 students, 1/8 was in Year 4 and the remaining 3/8 students were in Year 3. At the end of the year all of these 8 students were below the expected level so although half of our target children had progressed to be at the level these other children had not stayed at the level and had slipped back.</p> <p>We also have a new group of 7 Year 1 or 2 students who are either below or at risk of being so on their anniversary of being at school for a year. We started the 2019 year with 28 identified target children that we wanted to help make better progress with their Maths, 22 were below or WB.</p>	

When we looked at what happened in 2019:

Maths achievement data remains our strongest curriculum area again in 2019 with 87% of students doing well in Maths. Nearly half our students are at the expected level and another 39% are above the expected level.

Of the 13% who were below or well below at the end of 2019 most of these children were below with only 4 children in the school well below. These 4 children were in Yrs 2 and 3 in 2019.

We had 28 children that were either on the target list at the beginning of the year (22 chn who were below or well below at the beginning of 2019 and another 6 chn we were monitoring closely). One child shifted out of the country during the year and another child arrived from overseas whose Maths was also below, we had 28 children on the target list still at the end of the year.

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4% or 1/28 chn left the school mid year.

67% or 19/28 of the target group were still below or well below at the end of the year.

Of this group who were below or well below at the end of the year:

2/28 or 7% of these children moved from Well below to Below but still did not attain the expected level for their age but it was great to see them moving in the right direction and showing progress and improvement.

6/28 or 21 % of children made improvements but still remained below at the end of the year.

3/28 or 11% of children made some small improvements but still remained Well below at the end of the year.

1/28 or 3.5% (Yr 2) moved from below to Well below by the end of the year, a boy.

4/28 children or 14% of the children (being closely monitored as they were only just at At by the end of 2018) moved to be Below by the end of 2019.

One of these children had spent a long time away from school overseas during the year and missed a lot of school.

ACTION PLAN	LED BY	BUDGET	TIMEFRAME
In January 2020 review the 2019 achievement data and identify target children in each class and year level and work out priorities for supporting them to make more accelerated progress. We will also look carefully at what extra supports can be put in place for any cohorts of target children. 18 children have been identified as target children from Yrs 1-6 with a small group of other children being closely monitored.	Principal Numeracy Lead Teachers	N/A Release Numeracy Lead Teachers	Initial Maths PAT test T1 Y4-6. Retest T4. NumPA/ Gloss/ JAM T4. Overall teacher judgements against expected levels – T4.
Individual and group learning support programmes are developed by the school team. Some target children could receive additional small group teaching in a withdrawal situation if staffing allows. We will review and assess the outcomes of any interventions and report these outcomes to the BOT and MOE through the annual target.	Numeracy Lead Teachers Specialist Maths Support Teacher Teachers	Use of staffing to withdraw target children for extra support.	Set up February Ongoing implementation of support programmes

Monitoring meetings at Junior and Senior Team level regularly to discuss progress of Maths Target children. PAT Maths data and class Maths work will be used as evidence and as a basis for discussion about next learning steps.	Numeracy Lead Teachers Team Leaders/ DPs Teachers	N/A	Ongoing throughout the year
Data will be gathered regularly across all the Mathematical strands, including Numeracy and the data will be analysed by class teachers and Numeracy Lead Teachers to diagnose what students need to assist their learning.	Numeracy Lead Teachers Class Teachers	N/A	T1 & T4 PAT Maths Data Yr4-6. GLOSS – Mid year OTJ s – T4
As a school, and in teams, we will research information about how to raise student achievement in Maths and support students to enjoy Maths more and have a real growth mindset with Maths learning.	Principal and Numeracy Lead Teachers Teaching Staff	Professional Development Budget Staff meetings and PLD courses as available. Maths Seminars and Workshops as available	Term 1-4 Numeracy Symposium – October Terms 1,2, and 3. One per term usually
Continue to build home/school partnerships around this target so both home and school are supporting target students to make more accelerated progress this year	Team Leaders – DPs /Numeracy Lead Teachers	Staffing for release time to organise.	Term 2 - 3
Buying resources and programmes as needed so we ensure we have engaging useful resources and tools available for our students to help them learn.	Numeracy Lead Leaders	Maths Curriculum Budget as needed \$2,000 N/A	Term 1 and ongoing as identified.
Analyse November achievement data against age appropriate expectations to evaluate outcomes and the effectiveness of programmes and to inform planning and goals for the following year.	Principal Numeracy Lead Teachers	Maths Curriculum Budget as needed N/A	November/December

Links to Performance Management Goals:

Maths, along with Writing will be the focus for appraisal and performance management in 2020. Catering for the learning needs of priority learners will be the specific focus. Appraisal visits, meetings, classroom observation, analysis of planning and assessment and discussions will be part of the appraisal process. Teachers will reflect on their teaching and try different approaches in an effort to raise student achievement. In 2020 they will be appraised by a peer appraiser, with whom they can discuss their teaching inquiries.

Professional Development

- Regular staff meetings.
- Intervention programme if staffing allows.- Principal, Lead Numeracy Teachers, Maths team will share knowledge gained with the rest of the staff about how to accelerate Maths learning for priority learners.
- Numeracy Lead Teachers attend Lead Teacher courses as available and report back, running sessions at Staff Meetings
- Junior and Senior Team Meetings
- Numeracy Symposium in October
- Appropriate Courses as they arise in 2020.

- Professional readings and research articles to share and discuss.

Analysis of Variance 2020:

Actions- what did we do?

Outcomes – what happened with the children we identified as target children?

Target for 2020:

All Year 1-6 students who are below or well below the expected level in Mathematics for their age will progress to be at or above the expected level by the end of 2020.

Reasons for the Variance – Why did it happen?

Where to Next?



Use of Kiwisport Funding in 2019

Kiwisport is a Government funding initiative to support students' participation in organized sport.

In 2019 the school received \$2,239.70 (excluding GST).

The funding was spent on operating our school pool to enable our students to all learn swimming in Term 1 for 6-7 weeks of the year. We brought in swimming coaches from a swim school at a cost of approx. \$4500 to work with Yr1-4 children in December prior to the school holidays. We also spent over \$1000 on pool chemicals and also had to pay some of our helpers and caretaker to be in charge of the pool and ensure its smooth running.

As a result of us running the pool over the summer and in most of term 1 our children make good progress with their swimming. This is so important when we live near the harbour.

We also paid for all students to all attend an Athletics Day in Term 4 at the Caledonian Sports ground and needed to hire the ground and equipment and pay for 3 buses to take the whole school to and from the Athletics track. This cost us approximately \$600 for the day. Doing this each year certainly helps build children's interest and ability in Athletics and we had large numbers of older children qualifying to go to the South Zone sports to compete and many children then qualified for the Otago Athletics Championships where they performed extremely well. A number of our children have now joined an Athletics Club.

We have brought coaches into the school in 2019 in football, hockey, tennis and cricket and Sport Otago have worked with our Junior children on fundamental skills. We also send the Years 1-4 students into the Kiwisport Have a go Days at the Stadium or Edgar Sports Centre where they are introduced to lots of different sports and fundamental movement skills. There was a cost of \$160 each time of transporting the children to the events on buses.

We have large numbers of students representing the school in a variety of sports:

Rippa rugby

Touch rugby

Futsal- (80-90 children)

Netball

Hockey

Cross Country

Athletics

Sport Otago Triathlon

We have bought sports equipment as we have needed it throughout the year and our Kiwisport money has helped us with this. This included a new basketball hoop as well as replacing and maintaining our stocks of sports equipment.

Bernadette Newlands
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Macandrew Bay School

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