



Chapel Downs Primary School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Ministry Number: 1581

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CHAPEL DOWNS PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Chapel Downs Primary School

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

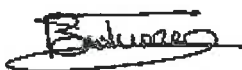
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Bryce M Turner

Full Name of Board Chairperson



Signature of Board Chairperson

31/5/2021

Date:



Full Name of Principal



Signature of Principal

31 May 2021

Date:



Chapel Downs Primary School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How Position Gained	Term Expires
Bryce Turner	Chairperson	Re-elected Jun 2019	Jun 2022
Vaughan Van Rensburg	Principal	Ex officio	
Shirley Chapman	Parent Representative	Re-elected Jun 2019	Jun 2022
Amanda Faraimo	Parent Representative	Elected Jun 2019	Jun 2022
Semisi Telefoni	Parent Representative	Elected Jun 2019	Jun 2022
Amy Tusa	Parent Representative	Elected Jun 2019	Jun 2022
Gillian Roberts-York	Staff Representative	Re-elected Jun 2019	Jun 2022



Chapel Downs Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual
Revenue				
Government Grants	2	5,855,904	5,355,859	5,248,645
Locally Raised Funds	3	224,762	212,000	288,315
Interest income		21,533	15,000	28,857
		<u>6,102,199</u>	<u>5,582,859</u>	<u>5,565,817</u>
Expenses				
Locally Raised Funds	3	95,992	112,234	111,878
Learning Resources	4	3,669,820	3,477,701	3,350,423
Administration	5	234,772	254,767	243,090
Finance		5,976	6,000	7,213
Property	6	1,853,024	1,606,319	1,474,166
Depreciation	7	181,216	223,000	193,193
Loss on Disposal of Property, Plant and Equipment		104	-	3,866
		<u>6,040,904</u>	<u>5,680,021</u>	<u>5,383,828</u>
Net Surplus / (Deficit) for the year		61,295	(97,162)	181,988
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>61,295</u>	<u>(97,162)</u>	<u>181,988</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.



Chapel Downs Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,818,434</u>	<u>1,856,015</u>	<u>1,625,861</u>
Total comprehensive revenue and expense for the year		61,295	(97,162)	181,988
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		13,885	-	10,584
Equity at 31 December	23	<u>1,893,614</u>	<u>1,758,853</u>	<u>1,818,434</u>
Retained Earnings		1,893,614	1,758,853	1,818,434
Reserves		-	-	-
Equity at 31 December		<u>1,893,614</u>	<u>1,758,853</u>	<u>1,818,434</u>

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.



Chapel Downs Primary School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual
Current Assets				
Cash and Cash Equivalents	8	127,744	42,842	33,501
Accounts Receivable	9	244,188	220,985	220,985
GST Receivable		16,940	9,992	9,992
Prepayments		18,492	20,383	20,383
Inventories	10	23,819	22,389	22,389
Investments	11	859,937	843,074	843,074
Funds due for Capital Works Projects	17	36,948	-	4,736
		<u>1,328,068</u>	<u>1,159,665</u>	<u>1,155,059</u>
Current Liabilities				
Accounts Payable	13	332,060	245,361	249,989
Revenue Received in Advance	14	-	2,000	2,000
Provision for Cyclical Maintenance	15	21,987	-	2,501
Finance Lease Liability - Current Portion	16	31,735	27,020	27,683
		<u>385,782</u>	<u>274,381</u>	<u>282,173</u>
Working Capital Surplus/(Deficit)		942,286	885,284	872,885
Non-current Assets				
Property, Plant and Equipment	12	<u>1,120,863</u>	<u>1,029,505</u>	<u>1,059,472</u>
		1,120,863	1,029,505	1,059,472
Non-current Liabilities				
Provision for Cyclical Maintenance	15	135,779	112,950	72,950
Finance Lease Liability	16	33,756	42,986	40,973
		<u>169,535</u>	<u>155,936</u>	<u>113,923</u>
Net Assets		<u>1,893,614</u>	<u>1,758,853</u>	<u>1,818,434</u>
Equity	23	<u>1,893,614</u>	<u>1,758,853</u>	<u>1,818,434</u>

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



Chapel Downs Primary School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	
		\$	\$	
Cash flows from Operating Activities				
Government Grants		1,652,062	1,657,166	1,247,431
Locally Raised Funds		222,762	395,538	288,267
Goods and Services Tax (net)		(6,948)	(30,274)	(30,274)
Funds Administered on Behalf of Third Parties		-	-	(30,057)
Payments to Employees		(1,024,937)	(1,086,383)	(716,958)
Payments to Suppliers		(446,975)	(552,926)	(550,820)
Cyclical Maintenance Payments in the year		(39,109)	(20,833)	(74,437)
Interest Paid		(5,976)	(6,000)	(7,213)
Interest Received		24,433	15,000	28,943
Net cash from/(to) Operating Activities		375,312	371,288	154,882
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(205,096)	(189,483)	(91,211)
Purchase of Investments		(16,863)	(218,437)	(118,437)
Net cash from/(to) Investing Activities		(221,959)	(407,920)	(209,648)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,301	-	10,584
Finance Lease Payments		(30,198)	(8,766)	(34,636)
Funds Held for Capital Works Projects		(32,213)	-	-
Net cash from/(to) Financing Activities		(59,110)	(8,766)	(24,052)
Net increase/(decrease) in cash and cash equivalents		94,243	(45,398)	(78,818)
Cash and cash equivalents at the beginning of the year	8	33,501	88,240	112,319
Cash and cash equivalents at the end of the year	8	127,744	42,842	33,501

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

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



Chapel Downs Primary School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Chapel Downs Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. 2020 Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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Chapel Downs
Primary School

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Motor vehicles	20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

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) Provision for Cyclical Maintenance

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

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

p) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

q) 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.

r) Budget Figures

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

s) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,334,134	1,179,935	1,079,459
Teachers' Salaries Grants	2,809,354	3,975,924	2,715,251
Use of Land and Buildings Grants	1,436,706	-	1,250,773
Other MoE Grants	275,710	200,000	203,162
	5,855,904	5,355,859	5,248,645

The school has opted in to the donations scheme for this year. Total amount received was \$89,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$23,410 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	2,724	-	19,987
Activities	1,242	12,000	26,828
Trading	127,770	123,000	145,585
Fundraising	93,026	77,000	95,915
	224,762	212,000	288,315
Expenses			
Activities	4,564	24,000	28,691
Trading	88,233	87,234	83,098
Fundraising (Costs of Raising Funds)	3,195	1,000	88
	95,992	112,234	111,877
Surplus/ (Deficit) for the year Locally raised funds	128,770	99,766	176,438

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	80,053	97,788	98,753
Information and Communication Technology	40,194	37,000	19,575
Library Resources	5,803	6,173	4,867
Employee Benefits - Salaries	3,530,115	3,315,240	3,212,622
Staff Development	13,655	21,500	14,606
	3,669,820	3,477,701	3,350,423



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,510	6,510	6,350
Board of Trustees Fees	3,295	14,123	3,650
Board of Trustees Expenses	3,495	-	8,247
Communication	6,915	8,400	9,933
Consumables	737	2,500	1,457
Operating Lease	839	-	839
Legal Fees	-	-	1,020
Other	19,006	32,290	28,041
Employee Benefits - Salaries	163,687	162,012	153,928
Insurance	14,663	13,307	13,700
Service Providers, Contractors and Consultancy	15,625	15,625	15,925
	<u>234,772</u>	<u>254,767</u>	<u>243,090</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	30,487	48,400	35,903
Consultancy and Contract Services	-	-	53,615
Cyclical Maintenance Provision	121,424	40,000	(64,977)
Grounds	15,138	23,400	12,004
Heat, Light and Water	37,663	47,000	45,407
Repairs and Maintenance	55,129	1,296,742	80,344
Use of Land and Buildings	1,436,706	-	1,250,773
Security	8,004	-	-
Employee Benefits - Salaries	148,473	150,777	61,097
	<u>1,853,024</u>	<u>1,606,319</u>	<u>1,474,166</u>

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	29,145	223,000	28,638
Furniture and Equipment	58,920	-	58,094
Information and Communication Technology	55,019	-	65,353
Motor Vehicles	1,954	-	1,954
Leased Assets	31,964	-	35,244
Library Resources	4,214	-	3,910
	<u>181,216</u>	<u>223,000</u>	<u>193,193</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	127,670	42,842	33,427
Bank Call Account	74	-	74
Cash and cash equivalents for Statement of Cash Flows	<u>127,744</u>	<u>42,842</u>	<u>33,501</u>



9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables from the Ministry of Education	2,500	25,146	18,057
Interest Receivable	4,189	-	7,089
Teacher Salaries Grant Receivable	237,497	195,839	195,839
	<u>244,186</u>	<u>220,985</u>	<u>220,985</u>
Receivables from Exchange Transactions	4,189	-	7,089
Receivables from Non-Exchange Transactions	239,997	220,985	213,896
	<u>244,186</u>	<u>220,985</u>	<u>220,985</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	2,546	-	2,655
School Uniforms	21,273	22,389	19,734
	<u>23,819</u>	<u>22,389</u>	<u>22,389</u>

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	859,937	843,074	843,074
<u>Total Investments</u>	<u>859,937</u>	<u>843,074</u>	<u>843,074</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	621,000	26,593	-	-	(29,145)	618,450
Furniture and Equipment	269,220	49,779	-	-	(58,920)	260,079
Information and Communication Technology	44,947	132,861	-	-	(55,019)	122,789
Motor Vehicles	34,991	-	-	-	(1,954)	33,037
Leased Assets	61,942	27,034	-	-	(31,964)	57,012
Library Resources	27,372	6,441	(104)	-	(4,214)	29,496
Balance at 31 December 2020	1,059,472	242,708	(104)	-	(181,216)	1,120,863

The net carrying value of equipment held under a finance lease is \$57,012 (2019: \$61,942).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	1,175,578	(557,128)	618,450
Furniture and Equipment	1,071,956	(811,877)	260,079
Information and Communication Technology	466,789	(344,000)	122,789
Motor Vehicles	39,075	(6,037)	33,037
Leased Assets	115,667	(58,655)	57,012
Library Resources	113,046	(83,550)	29,496
Balance at 31 December 2020	2,982,111	(1,861,247)	1,120,863

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	596,732	52,907	-	-	(28,638)	621,000
Furniture and Equipment	295,413	32,508	(607)	-	(58,094)	269,220
Information and Communication Technology	113,068	432	(3,200)	-	(65,353)	44,947
Motor Vehicles	36,945	-	-	-	(1,954)	34,991
Leased Assets	73,898	23,288	-	-	(35,244)	61,942
Library Resources	25,977	5,364	(59)	-	(3,910)	27,372
Balance at 31 December 2019	1,142,033	114,499	(3,866)	-	(193,193)	1,059,472

The net carrying value of equipment held under a finance lease is \$61,942 (2018: \$73,898).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	1,148,984	(527,984)	621,000
Furniture and Equipment	1,063,201	(793,981)	269,220
Information and Communication Technology	333,928	(288,981)	44,947
Motor Vehicles	39,075	(4,084)	34,991
Leased Assets	122,190	(60,248)	61,942
Library Resources	107,009	(79,637)	27,372
Balance at 31 December 2019	2,814,387	(1,754,915)	1,059,472



13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	23,864	33,800	27,450
Accruals	6,510	-	6,350
Banking Staffing Overuse	40,483	-	4,629
Employee Entitlements - Salaries	237,497	195,839	195,839
Employee Entitlements - Leave Accrual	23,706	15,722	15,722
	<u>332,060</u>	<u>245,361</u>	<u>249,990</u>

Payables for Exchange Transactions	332,060	245,361	249,990
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The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	-	2,000	2,000
	<u>-</u>	<u>2,000</u>	<u>2,000</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	75,451	75,451	178,064
Increase/ (decrease) to the Provision During the Year	121,424	40,000	(28,176)
Use of the Provision During the Year	(39,109)	(2,501)	(74,437)
Provision at the End of the Year	<u>157,766</u>	<u>112,950</u>	<u>75,451</u>
Cyclical Maintenance - Current	21,987	-	2,501
Cyclical Maintenance - Term	135,779	112,950	72,950
	<u>157,766</u>	<u>112,950</u>	<u>75,451</u>

RSM



**Chapel Downs
Primary School**

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	36,911	27,683	27,683
Later than One Year and no Later than Five Years	35,940	40,973	40,973
	<u>72,851</u>	<u>68,656</u>	<u>68,656</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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 9 Modernisation	<i>in progress</i>	-	-	(15,505)	-	(15,505)
Block 12/Admin Weathertightnes	<i>in progress</i>	-	-	(5,208)	-	(5,208)
Class Upgrade Block 3, 4, 7	<i>completed</i>	-	-	(481)	481	-
Class Upgrade Block 18 & 19	<i>completed</i>	(4,466)	4,755	(289)	-	-
Heat Pumps	<i>in progress</i>	(269)	-	(2,816)	-	(3,085)
Library/Admin Alterations	<i>in progress</i>	-	-	(13,150)	-	(13,150)
Totals		<u>(4,735)</u>	<u>4,755</u>	<u>(37,449)</u>	<u>481</u>	<u>(36,948)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(36,948)

(36,948)

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Block 9 Modernisation	<i>in progress</i>	(13,325)	1,500	(64,401)	76,226	-
Class Upgrade Block 2	<i>completed</i>	-	3,030	(6,281)	3,251	-
Class Upgrade Block 3, 4, 7	<i>in progress</i>	-	-	(439)	439	-
Class Upgrade Block 18 & 19	<i>in progress</i>	-	88,596	(93,062)	-	(4,466)
Heat Pumps	<i>in progress</i>	-	-	(269)	-	(269)
Library/Admin Alterations	<i>in progress</i>	38,646	-	(38,646)	-	-
Totals		<u>25,321</u>	<u>93,126</u>	<u>(203,098)</u>	<u>79,916</u>	<u>(4,735)</u>



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.

The Chapel Downs Family Service Centre Trust (The FSC) is a pre-school facility operating on school land and incorporated as a charitable trust. The FSC is considered a controlled entity of Chapel Downs School for the purposes of the Public Audit Act 2001 as the school Board has the power to appoint and remove trustees of the FSC by virtue of the FSC's trust deed. However, the school does not have any rights, directly or indirectly, to benefit from the FSC's activities, nor has the school obtained any direct or indirect benefit from the FSC in the past. FSC's objectives also do not appear to be congruent or complementary to those of the school. After careful consideration, the school believes while it satisfied the power element, through appointing or removing the Board of FSC, it does not satisfy the benefit element and therefore there is no control for financial reporting purposes under the applicable accounting standard PBE IPSAS 35: Consolidated Financial Statements which requires both the control and benefits test to be met for control to exist. Therefore the financial statements of the FSC and the school are not consolidated.

As a registered charity, the FSC prepares separate financial statements for their year-end which is 30 June. These have been audited by RSM Hayes Audit. The financial statements and founding documents of the FSC are available for public viewing on the Charities Register (Registered Charity Number CC47382).

The FSC is also considered as a related party due to the above and the fact that the school's Principal is a member of the key management personnel of both entities. During the year the FSC reimbursed the school \$62,222 for site rental and reimbursement of operational costs of the FSC paid on their behalf (2019: \$62,080). Any transactions with the FSC are on an arm's length basis. There were no amounts outstanding at year end (2019: nil).

The Board of Trustees considers that there are no other related party transactions in 2020 (2019: nil).

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,295	3,650
Full-time equivalent members	0.05	0.05
<i>Leadership Team</i>		
Remuneration	433,041	478,523
Full-time equivalent members	3.50	4.25
Total key management personnel remuneration	436,336	482,173
Total full-time equivalent personnel	3.55	4.30

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	1 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	-
	2.00	1.00

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:

	2020 Actual	2019 Actual
Total	\$22,500	-
Number of People	3	-



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- a) Contract for Block 9 Modernisation to be completed in 2021, which will be fully funded by the Ministry of Education. \$0 has been received and \$15,505 has been spent on the project to date; and
- b) Contract for Block 12/Admin Weathertightness to be completed in 2021, which will be fully funded by the Ministry of Education. \$0 has been received and \$5,208 has been spent on the project to date; and
- c) Contract for Heat Pumps to be completed in 2021, which will be fully funded by the Ministry of Education. \$0 has been received and \$3,085 has been spent on the project to date; and
- d) Contract for Library/Admin Alterations to be completed in 2021, which will be fully funded by the Ministry of Education. \$0 has been received and \$13,150 has been spent on the project to date.

(Capital commitments at 31 December 2019: Contract for roof replacement and modernisation to Block 9; Contract for heat pumps; Contract for class upgrade to Block 18 & 19).

(b) Operating Commitments

As at 31 December 2020 the Board has no operating commitments.

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and Cash Equivalents	127,744	42,842	33,501
Receivables	244,186	220,985	220,985
Investments - Term Deposits	859,937	843,074	843,074
Total Financial assets measured at amortised cost	<u>1,231,867</u>	<u>1,106,901</u>	<u>1,097,560</u>

Financial liabilities measured at amortised cost

Payables	332,060	245,361	249,990
Finance Leases	65,491	70,006	68,656
Total Financial Liabilities Measured at Amortised Cost	<u>397,551</u>	<u>315,367</u>	<u>318,646</u>

25. Events After Balance Date

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



Independent Auditor's Report

To the readers of Chapel Downs Primary School's Financial statements For the year ended 31 December 2020

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

Opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Chapel Downs Primary School.



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

Chapel Downs School

Analysis of Variance 2020

Wellbeing - Hauora



Chapel Downs
Primary School

Initiative	Actions	Owner	Resourcing	Analysis of Variance
Providing an environment where every learner/ākonga feels safe (physically and emotionally), appreciated and included for who they are, including their identity, language and culture, and learning needs.	Collate and review data from student wellbeing survey 2019	Leadership Team		Feedback for the student survey was shared with staff, Board of trustees and y6 students
	Well being survey - Y5/Y6 students Term 3, 2020	Leadership Team		Survey was not completed due to Covid
	Community survey - March 2020	Board of Trustees		Community survey carried out in term one 2020
	Awhi meetings every fortnight to discuss students whose welfare is at risk	Leadership Team		Awhi Register -reviewed weekly and Awhi meeting held every two weeks to ensure all students are families and being supported Meeting carried via zoom during lockdowns
	Monitor closely Student attendance to help learning	SENCO, Senior Leadership Team	Etap annual cost \$5,300	Attendance monitored throughout the year with our priority moving to supporting the community back to school after each lockdown. Families visited throughout the year.
Providing a strong welcoming environment where staff and the community all feel welcome and supported.	Community Events including whole school assemblies, open mornings, Cultural Festival, parent teacher interviews, Prize Giving	School wide	\$1,800	Most key community events were canceled due to covid restrictions
	Staff PLD	School wide		Staff were supported through zoom meeting during lockdowns, allowing the team time with their own families. Analysis of variance.
	Chapel Downs School Dispositions	School wide		
	Team meetings & Friday morning meetings	School wide		The focus moved to support the team throughout covid lockdowns and ensuring the team had time to support their own families
	Welcoming team in the Reception/Office area	Admin Team		The admin team received outstanding feedback from the community survey.
We care, nurture and then educate.	Importance placed on Hauora and wellbeing	School wide	\$2,700	An increased focus on Hauora as we support our families and team through covid.
	Children at the centre of everything we do	School wide		Ensuring we followed covid protocol to ensure we had a safe environment.
	School Vision - Achieving together	School wide		Sharing positive uplifting messages and videos. Providing our student with learning resources and supporting individual families in need during lockdowns.

Chapel Downs School

Analysis of Variance 2020

Partnership - Kotahitanga



Chapel Downs
Primary School

Initiative	Actions	Owner	Resourcing	Analysis of Variance
Including family and whanau as partners central to the learning and achievement of every learning/ākonga.	Community survey - March 2020	Board of Trustees	\$900	Feedback for the community survey was shared with staff, Board of trustees and community. Positive results throughout the reports highlighted by feedback around Manaakitanga.
	Written reports twice a year	School wide		Both reports completed and t2 and t4 parent teacher conferences were held. New reports included feedback for parents/caregivers on disposition progressions
	Parent teacher interviews twice a year	School wide		Analysis of variance.
	Meet the teacher	School wide		Meet the teacher evening was run successfully with 109 parents and caregivers attending. Shared new vision document and strategic direction with the community
	Portfolios sent home twice a year	Year 2 - Year 6 team		Portifilods sent home in T2 and T4
	Open mornings	School wide		Open morning were not held in 2020 due to level 2/3/4 covid levels
	School website	Leadership Team	\$3,700	School website updated and refreshed to include new calendar , vision document
	School newsletters	Leadership Team	\$1,300	Newsletter update to new adobe format to help showcase and celebrate learning -newsletter shared with community via website, facebook and emailed to parent and caregivers
	School Facebook page	Leadership Team		Face updated daily to share success with the community and
	Community events including athletics day	School wide	\$600	Successful athletics day and Y0-Y2 Tabloid Sports Day run
	Awhi meetings every fortnight to discuss students whose attendance is a concern	Leadership Team		Attendance Report Board of Trustees-Nov Awhi Register Update
Ensuring financial and other barriers for learning/ākonga and their family/ whanau do not prevent equitable access to teaching, learning and participation in school life.	Participate in the MoE school donation scheme	Board of Trustees		\$89,740 was received through donation scheme Funding was utilised to support free stationary for new entrant to break down warriors to school entry
	Financial assistance for whanau to pay for camp	Leadership Team		Camp was cancelled due covid alert level
	Providing lunches through Kids Can	Leadership Team		Kids Can continued to provide us with breakfast and lunch for our student
	Providing shoes through Kids Can	Leadership Team		
Working together with our multicultural community, valuing and respecting all cultures.	Community survey - March 2020	Board of Trustees		Community Feedback, Board Report
	Cultural Festival 2020	School wide		Postponed due to covid alert levels
	Cultural Groups - extra curricular activities	Year 3 - Year 6 team		Pacifica Island and Kapa Haka groups both performed at assembly
	Celebrate language weeks	School wide		

Chapel Downs School

Analysis of Variance 2020

Student Learning and Achievement - Ako



Chapel Downs
Primary School

Initiative	Actions	Owner	Resourcing	Analysis of Variance
Accelerating learning for all by providing a high quality, inclusive and engaging curriculum.	Enhancing teacher knowledge of play based learning within the Y0/Y1 classrooms and beginning to integrate this across the curriculum.	Year 0/1 Team	\$5,500 PLD	The leadership and Year 1 teaching team looked at data around oral language levels and the level of our school dispositions the new entrant students displayed on entry to our school. Through professional development and visiting schools and ECE's we investigated what would be best practise to raise these levels. We discovered that adopting a play based approach would give our students the best opportunities to enhance their oral language levels and understanding of our school dispositions.
	Teacher Inquiry to accelerate learning in Mathematics	Year 2- Year 6 Team	\$6,500 PLD	Leaders of Learning lead PDL in both junior and senior school through team meeting PLD. Target groups established for Y2-Y6 -data analysed see attached data analysis
	Increasing opportunities for student agency within classroom programmes	School wide	\$2,000	Throughout the school we continued to develop agency with student voice with topic choice and inquiry questions
NZC key competencies are delivered through the Chapel Downs Learner Dispositions	Integrate the CD Learning Dispositions and Vision as part of the daily classroom programmes.	School wide	\$2,000	New Vision Poster document highlights the order of priority at Chapel Downs Care/ Nurture/Educat This model was highlighted and often referred to as the team carried out duty of care for our community throughout the covid crisis.
	Leadership team to create a disposition rubric	Leadership Team	\$1,000	The disposition rubric has been completed and now for the basis of planning and assessment throughout the school. The disposition rubric outline clear progression for each disposition and helps us report progress to parents throughout the year
	Collaborate within teams to further develop the disposition rubric	School wide		Ongoing review of each progression to ensure alignment and consistency throughout the school
	Learning Connect Reports to focus on dispositions	Year 0/1 Team		Our key learning connect took place around covid lockdowns to ensure the home school partnership was fostered. We children graduated from the nest each teacher would meet with the parent to discuss disposition development and future goals.
	Align reports with disposition progression rubric	Leadership Team	\$2,700 Etap	Disposition rubric was transferred to report comments to ensure consistency throughout the school and clearly outline stunted progress and next step to parent and caregivers
	Dispositions are included in all planning	School wide		DPs ensured dispositions formed basis for all planning

Chapel Downs School

Analysis of Variance 2020

Student Learning and achievement - Ako



Chapel Downs
Primary School

Initiative	Actions	Owner	Resourcing	Analysis of Variance
Using an Inquiry based approach to learning enables learning/ākonga to demonstrate a high level of proficiency of the Chapel Downs Dispositions across all areas of school life and beyond	School wide themes for inquiry learning	School wide	\$7,000	Themes for school wide inquiry planned but struggled throughout the year with inquiry through Covid lockdowns. Focus was around Care/Nutre/Educate Analysis of variance Analysis of variance
	Collaborative planning to hook children in and motivate inquiry direction	School wide		
	Collecting student voice for inquiry learning	School wide		
	Developing understanding of the CD inquiry model	Inquiry leaders of learning	\$1,200 update graphic	Inquiry leaders of learning drafted new inquiry adding addition stages Ignite - (Engage, Explore) Investigate - (Explain, Extend) Inform - (Evaluate)
Integrating digital fluency and creative uses of technology	Digital Fluency Contract - facilitator Jacqui Sharp	Leadership Team	MoE- digital fluency PLD contract with facilitator	Staff completed survey to assess individual needs and all received at least 4 individual tailored PLD of Digital fluency through the year
	Enhancing digital fluency within classroom programmes with a focus on mathematics and beginning to integrate this across	School wide	\$20,000	Digital fluency introduced across the school to support our maths programmes Coding with materials introduced into our Y1/Y2 programme Reported in Appraisal documents
	Staff PLD tailored to individual teacher needs & skills	School wide	\$2,000	
	Staff PLD targeted around student needs & skills	School wide	MoE PLD Funded Facilitator	
	Digital Citizenship including Dispositions for Digital Devices - annual contract with students	Year 3 - Year 6		Digital Citizenship contracted completed and has been signed by all Y3 - Y6 students
	ICT overview	Leadership Team		Overview completed in consultation with Jacqui Shape - PLD Facilitator
	Develop Digital Capability Progression Rubric	Leadership Team & Jacqui Sharp		Digital Capability Progressions Rubric completed in consultation with Jacqui Shape - PLD Facilitator



KIWI SPORT REPORT 2020

Target	<ul style="list-style-type: none">● Physical Education/Sports● Kiwi Sports funding delivery
Action	<ul style="list-style-type: none">● Run swimming programme for Years 3 to 6 in conjunction with Learn to Swim and Field of Dreams● Run junior sports programme.<ul style="list-style-type: none">- Balance Bike programme Y1-Y2● PALs programme● Senior Sports programme● Otara Sports<ul style="list-style-type: none">- Touch Rugby- Netball- Rugby- Soccer- Cricket
Delegation (Lead in bold)	Leadership Team Nicole York (senior school)/ Sarah Marie Ward Sarah Want (Junior school) Counties Manukau Sports Primary Team
Analysis of Variance	<ul style="list-style-type: none">● Throughout the year MoE Kiwi Sport funding \$8787.86 based on 636 students was used to support junior and senior PE & Sports programme● Staffing was allocated to sports and PE programmes across the junior and senior teams● Counties Manukau Sport provided support for balance bike, rugby, soccer and netball● The seven week Learn to Swim programme was completed in Term 1 for Y4/Y5/Y6 and Term 4 for Y3, 2021