

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

The Auditor-General is the auditor of Parkland School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

PARKLAND SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



Ministry Number:	2424
Principal:	Peter Barnett
School Address:	41 Parkland Crescent, Palmerston North 4410
School Postal Address:	41 Parkland Crescent, Palmerston North 4410
School Phone:	06 358 1469
School Email:	office@parkland.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

PARKLAND SCHOOL

Annual Report - For the year ended 31 December 2020

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PARKLAND 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.

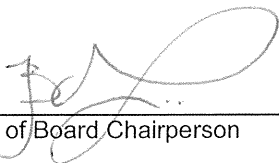
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Heidi Burden

Full Name of Board Chairperson



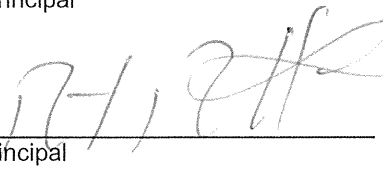
Signature of Board Chairperson

17/5/2021

Date:

Peter Barrett

Full Name of Principal



Signature of Principal

16/5/21

Date:

PARKLAND SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,658,851	2,583,829	2,350,487
Locally Raised Funds	3	35,344	31,588	110,175
Interest income		7,395	11,000	16,151
		<u>2,701,590</u>	<u>2,626,417</u>	<u>2,476,813</u>
Expenses				
Locally Raised Funds	3	44,660	34,900	80,371
Learning Resources	4	1,762,728	1,811,484	1,581,413
Administration	5	108,170	123,100	118,397
Finance		771	-	953
Property	6	618,790	583,117	594,135
Depreciation	7	58,551	65,000	64,162
Loss on Disposal of Property, Plant and Equipment		2,878	-	-
		<u>2,596,548</u>	<u>2,617,601</u>	<u>2,439,431</u>
Net Surplus / (Deficit) for the year		105,042	8,816	37,382
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>105,042</u>	<u>8,816</u>	<u>37,382</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.



PARKLAND SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2020

Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January	<u>1,007,769</u>	<u>1,007,769</u>	<u>960,963</u>
Total comprehensive revenue and expense for the year	105,042	8,816	37,382
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	5,200	-	9,424
BOT contribution to ILE Upgrade Project	(175,730)	-	-
Equity at 31 December	<u>942,281</u>	<u>1,016,585</u>	<u>1,007,769</u>
Retained Earnings	942,281	1,016,585	1,007,769
Reserves	-	-	-
Equity at 31 December	<u>942,281</u>	<u>1,016,585</u>	<u>1,007,769</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.



PARKLAND SCHOOL
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	572,761	955,564	808,300
Accounts Receivable	9	174,112	102,000	104,508
Funds held for Capital Works Projects	17	24,733	-	55,650
GST Receivable		16,613	43,500	43,215
Prepayments		7,301	700	625
Inventories	10	994	1,100	1,143
Investments	11	190,222	-	-
		<u>986,736</u>	<u>1,102,864</u>	<u>1,013,441</u>
Current Liabilities				
Accounts Payable	13	159,027	175,700	154,830
Revenue Received in Advance	14	9,454	1,300	1,285
Provision for Cyclical Maintenance	15	9,167	5,000	5,000
Finance Lease Liability - Current Portion	16	7,689	6,000	7,137
		<u>185,337</u>	<u>188,000</u>	<u>168,252</u>
Working Capital Surplus/(Deficit)		801,399	914,864	845,189
Non-current Assets				
Property, Plant and Equipment	12	221,069	170,221	235,220
		<u>221,069</u>	<u>170,221</u>	<u>235,220</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	65,959	65,000	68,057
Finance Lease Liability	16	14,228	3,500	4,583
		<u>80,187</u>	<u>68,500</u>	<u>72,640</u>
Net Assets		<u>942,281</u>	<u>1,016,585</u>	<u>1,007,769</u>
Equity		<u>942,281</u>	<u>1,016,585</u>	<u>1,007,769</u>

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



PARKLAND 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		583,193	505,098	513,631
Locally Raised Funds		44,909	31,921	102,629
Goods and Services Tax (net)		26,597	(285)	(35,393)
Payments to Employees		(199,750)	(133,309)	(169,759)
Payments to Suppliers		(323,036)	(303,654)	(225,777)
Cyclical Maintenance Payments in the year		(24,021)	(17,674)	-
Interest Paid		(771)	-	(953)
Interest Received		9,764	11,737	16,505
Net cash from Operating Activities		116,885	93,834	200,883
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(28,977)	-	(38,637)
Purchase of Investments		(190,222)	-	-
Net cash from Investing Activities		(219,199)	-	(38,637)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,200	-	-
BOT contribution to ILE Upgrade Project		(175,730)	-	-
Finance Lease Payments		(8,103)	(2,220)	(1,079)
Funds Held for Capital Works Projects		45,408	55,650	(52,060)
Net cash from Financing Activities		(133,225)	53,430	(53,139)
Net increase/(decrease) in cash and cash equivalents		(235,539)	147,264	109,107
Cash and cash equivalents at the beginning of the year	8	808,300	808,300	699,193
Cash and cash equivalents at the end of the year	8	572,761	955,564	808,300

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.



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

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

Cyclical maintenance provision

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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.



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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 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.



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

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

Finance Leases

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



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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	10–50 years
Furniture and equipment	5–10 years
Information and communication technology	3 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.



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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) 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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

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



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

r) Financial Instruments

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

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	536,458	496,829	451,302
Teachers' Salaries Grants	1,629,098	1,630,000	1,423,617
Use of Land and Buildings Grants	452,248	450,000	443,048
Other MoE Grants	36,699	4,000	32,175
Other Government Grants	4,348	3,000	345
	<u>2,658,851</u>	<u>2,583,829</u>	<u>2,350,487</u>

The school has opted in to the donations scheme for this year. Total amount received was \$48,600.

Other MOE Grants total includes additional COVID-19 funding totalling \$4,753 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	10,660	7,088	31,491
Bequests & Grants	5,975	4,000	11,350
Activities	6,163	3,500	55,974
Trading	12,546	9,000	11,102
Fundraising	-	8,000	258
	<u>35,344</u>	<u>31,588</u>	<u>110,175</u>
Expenses			
Activities	37,994	22,400	73,144
Trading	6,666	9,500	7,227
Fundraising (Costs of Raising Funds)	-	3,000	-
	<u>44,660</u>	<u>34,900</u>	<u>80,371</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(9,316)</u>	<u>(3,312)</u>	<u>29,804</u>



PARKLAND SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	34,057	65,201	36,058
Equipment Repairs	5,129	8,500	6,666
Information and Communication Technology	6,224	5,000	6,273
Library Resources	4,699	4,300	3,851
Employee Benefits - Salaries	1,706,007	1,707,483	1,508,613
Staff Development	6,612	21,000	19,952
	<u>1,762,728</u>	<u>1,811,484</u>	<u>1,581,413</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,555	5,300	4,422
Board of Trustees Fees	4,260	4,000	3,475
Board of Trustees Expenses	2,688	4,150	5,176
Communication	3,592	2,500	1,704
Consumables	12,893	16,400	16,389
Operating Lease	548	600	548
Other	5,327	16,450	9,844
Employee Benefits - Salaries	66,234	64,000	67,182
Insurance	3,123	4,200	4,257
Service Providers, Contractors and Consultancy	4,950	5,500	5,400
	<u>108,170</u>	<u>123,100</u>	<u>118,397</u>



PARKLAND SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	11,269	12,100	10,416
Consultancy and Contract Services	31,200	33,000	31,200
Cyclical Maintenance Provision	26,090	14,617	19,448
Grounds	38,275	17,200	19,921
Heat, Light and Water	23,994	20,200	23,512
Rates	2,736	3,000	2,663
Repairs and Maintenance	11,056	14,000	25,376
Use of Land and Buildings	452,248	450,000	443,048
Security	4,182	3,500	1,766
Employee Benefits - Salaries	17,740	15,500	16,785
	618,790	583,117	594,135

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements - Crown	4,037	4,000	3,794
Furniture and Equipment	18,384	20,000	19,572
Information and Communication Technology	23,497	30,500	30,196
Leased Assets	8,423	6,500	6,518
Library Resources	4,210	4,000	4,082
	58,551	65,000	64,162



PARKLAND SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	63,637	265,564	120,850
Bank Call Account	509,124	375,000	373,718
Short-term Bank Deposits		315,000	313,732
Cash and cash equivalents for Cash Flow Statement	572,761	955,564	808,300

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	186	-	308
Receivables from the Ministry of Education	2,316	-	-
Interest Receivable	368	2,000	2,737
Banking Staffing Underuse	42,327	8,000	9,279
Teacher Salaries Grant Receivable	128,915	92,000	92,184
	174,112	102,000	104,508
Receivables from Exchange Transactions	554	2,000	3,045
Receivables from Non-Exchange Transactions	173,558	100,000	101,463
	174,112	102,000	104,508

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	994	1,100	1,143
	994	1,100	1,143



PARKLAND SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

11. Investments

The School's investment activities are classified as follows:

	2020 Actual	2020 (Unaudited)	2019 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	190,222	-	-
Total Investments	<u>190,222</u>	<u>-</u>	<u>-</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	86,512	6,604	-	-	(4,037)	89,080
Furniture and Equipment	66,300	16,351	-	-	(18,384)	64,267
Information and Communication Technology	41,356	-	-	-	(23,497)	17,860
Leased Assets	9,535	18,300	-	-	(8,423)	19,412
Library Resources	31,518	3,142	-	-	(4,210)	30,450
Balance at 31 December 2020	<u>235,220</u>	<u>44,397</u>	<u>-</u>	<u>-</u>	<u>(58,551)</u>	<u>221,069</u>

The net carrying value of equipment held under a finance lease is \$6,106 (2019: \$9,535).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	200,907	(111,828)	89,080
Furniture and Equipment	591,392	(527,125)	64,267
Information and Communication Technology	224,162	(206,302)	17,860
Leased Assets	43,395	(23,983)	19,412
Library Resources	75,615	(45,165)	30,450
Balance at 31 December 2020	<u>1,135,471</u>	<u>(914,403)</u>	<u>221,069</u>



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

12. Property, Plant and Equipment cont.

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	83,917	6,389	-	-	(3,794)	86,512
Furniture and Equipment	79,240	6,633	-	-	(19,572)	66,300
Information and Communication Technology	40,440	31,112	-	-	(30,196)	41,356
Leased Assets	9,960	6,093	-	-	(6,518)	9,535
Library Resources	31,672	3,928	-	-	(4,082)	31,518
Balance at 31 December 2019	245,229	54,155	-	-	(64,162)	235,220

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	194,302	(107,791)	86,512
Furniture and Equipment	575,041	(508,741)	66,300
Information and Communication Technology	224,162	(182,806)	41,356
Leased Assets	25,095	(15,560)	9,535
Library Resources	72,473	(40,955)	31,518
Balance at 31 December 2019	1,091,073	(855,853)	235,220

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	20,572	51,000	53,698
Accruals	4,555	4,500	4,422
Employee Entitlements - Salaries	128,915	115,700	92,184
Employee Entitlements - Leave Accrual	4,985	4,500	4,526
	159,027	175,700	154,830
Payables for Exchange Transactions	159,027	175,700	154,830
	159,027	175,700	154,830

The carrying value of payables approximates their fair value.



PARKLAND SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
PTA Funds	(264)	1,000	1,010
Camp Fees	6,525	300	275
Grants in Advance	3,193	-	-
	<u>9,454</u>	<u>1,300</u>	<u>1,285</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	73,057	73,057	53,609
Increase/ (decrease) to the Provision During the Year	14,484	14,617	19,448
Use of the Provision During the Year	(12,415)	(17,674)	-
Provision at the End of the Year	<u>75,126</u>	<u>70,000</u>	<u>73,057</u>
Cyclical Maintenance - Current	9,167	5,000	5,000
Cyclical Maintenance - Term	65,959	65,000	68,057
	<u>75,126</u>	<u>70,000</u>	<u>73,057</u>

16. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	7,689	6,000	7,137
Later than One Year and no Later than Five Years	14,228	4,584	4,585
	<u>21,917</u>	<u>10,584</u>	<u>11,722</u>



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

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
		\$	\$	\$	\$	\$
Archgola	<i>in progress</i>	-	29,126	(32,888)	-	(3,762)
Heatpump	<i>in progress</i>	-	41,205	(45,107)	-	(3,902)
Block 3 & 17 ILE Upgrade and Toilet Block	<i>in progress</i>	(55,650)	-	(136,295)	175,730	(16,215)
New Rugby Posts	<i>completed</i>	-	5,891	(5,891)	-	-
SIP Landscaping	<i>completed</i>	-	13,445	(13,445)	-	-
SIP Signage	<i>in progress</i>	-	27,867	(28,721)	-	(854)
Totals		(55,650)	117,534	(262,347)	175,730	(24,733)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(24,733)
(24,733)

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 1 & 10 Roof Remediation	<i>in progress</i>	950	-	(950)	-	-
Block 3 & 17 ILE Upgrade and Toilet Block	<i>in progress</i>	(44,976)	391,095	(401,769)	-	(55,650)
Hall Redevelopment	<i>in progress</i>	(8,545)	-	-	8,545	-
Totals		(52,571)	391,095	(402,719)	8,545	(55,650)

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.



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

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	4,260	3,475
Full-time equivalent members	0.41	0.03
<i>Leadership Team</i>		
Remuneration	550,238	522,465
Full-time equivalent members	6	5
Total key management personnel remuneration	554,498	525,940
Total full-time equivalent personnel	6.41	5.03

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	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

There number of other employees with remuneration greater than \$100,000 (2019: nil) was in the following bands:

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	2	-
	2.00	0.00

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



PARKLAND SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2020

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	-	-
Number of People	-	-

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) A contract for Block 3 & 17 ILE upgrade with a total value of \$631,225 of which \$434,550 is funded by the Ministry and up to \$196,675 BOT contribution. \$391,095 funding has been received and \$583,039 has been spent to date; and

(b) A contract for Heatpump Upgrade with a total value of \$45,784, which will be fully funded by the Ministry. \$41,205 funding has been received of which \$45,107 has been spent to date; and

(c) A contract for installation of archgola with a total value of \$35,876, which will be fully funded by the Ministry. \$29,126 funding has been received of which \$32,888 has been spent to date; and

(d) A contract for signage project with a total value of \$30,963, which will be fully funded by the Ministry. \$27,867 funding has been received of which \$28,721 has been spent to date.

(Capital commitments at 31 December 2019: \$631,225)



PARKLAND SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2020

(b) Operating Commitments

As at 31 December 2020 the Board has entered into no operating lease contract.

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	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	572,761	955,564	808,300
Receivables	174,112	102,000	104,508
Investments - Term Deposits	190,222	-	-
Total Financial assets measured at amortised cost	937,095	1,057,564	912,808

Financial liabilities measured at amortised cost

Payables	159,027	175,700	154,830
Finance Leases	21,917	9,500	11,720
Total Financial Liabilities Measured at Amortised Cost	180,944	185,200	166,550

25. Events After Balance Date

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



PARKLAND SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired/expires
Richard Lloyd	Chairman	Elected	Manager	Dec 2020 (Resigned)
Peter Barnett	Principal ex officio	Principal		
Jules Grace	Parent Rep	Elected	Business Owner	May 2022
Bryan Ousey	Parent Rep	Elected	Manager	May 2022
Heidi Burden	Parent Rep	Elected	Head Teacher	May 2022
Kelly Franklin-Browne	Parent Rep	Elected		May 2022
Carolyn Jones	Staff Rep	Elected	Teacher	May 2022

PARKLAND SCHOOL - KIWISPORT STATEMENT 2020

Kiwisport is a Government initiative to support student participation in organised sport



In 2020, Parkland School received \$4601 exc GST in Kiwisport funding.

This funding contributed to the Swimming Programme for Years 0 - 6 at the Freyberg Pool where students received swimming tuition in small groups of six by a trained instructor. This took place in the last four weeks of term 3 where each child attended for ten consecutive days.

Peter Barnett
Principal

PARKLAND SCHOOL (2424) ANALYSIS OF VARIANCE REPORT 2020

Year 2 Literacy - Reading and Word Vocabulary



Strategic Aim	Annual Aim – Year 2 Literacy	Target
All students will achieve at or beyond national expectations at their level.	There are a group of 12 students who have been identified from the Literacy Observation Survey that have areas of learning which are of concern or close to being on track that need intervention and/or close monitoring in literacy.	The goal is for the identified students to be able to reach the Parkland expectation for Reading (L17-20 after 2 years at school) and have a test score in Wordpower (5 minutes) of 23-28 words (Stanine Score 5) by end of November 2020.

Baseline Data - from Literacy Observation Survey, Term 4 Running Record and Word Vocabulary Test Score (through Wordpower) completed at the start of 2020				Outcomes - from end of year Running Record and Word Vocabulary Test Score (through Wordpower)		
	Running Record	Word Vocab		Running Record	Word Vocab 23-28	
Student 1 R13	L16 (AT)	24 (AT)	Student 1 R13 - ABOVE (Achieved)	Level 22	61	
Student 2 R6	L12	9	Student 2 R6 - AT (Achieved)	Level 17	34	
Student 3 R5	L5	11	Student 3 R5 - AT (Achieved)	Level 17	35	
Student 4 R6	L8	35 (AT)	Student 4 R6 - AT (Achieved)	Level 17	46	
Student 5 R6	L7	30 (AT)	Student 6 R6 - BELOW Progressed 8 Reading Levels Minimum progress with Word Vocab	Level 15	32	
Student 6 R6	L10	10	Student 6 R6 - BELOW Requires further investigation	Level 14	23	
Student 7 R6	L6	10	Student 7 R6 - WELL BELOW Progressed only 5 reading levels Doubled word vocab score	Level 11	22	
Student 8 R13	L6	23 (AT)	Student 8 R13 - BELOW Progressed only 6 reading levels Word vocab score progressed however	Level 12	41	
Student 9 R13	L8	14	Student 9 R13 - AT (Achieved)	Level 18	38	
Student 10 R6	L6	12	Student 10 R6 - BELOW Only 7 reading levels Good word vocab progress	Level 13	31	
Student 11 R5	L5	13	Student 11 R5 - AT (Achieved)	Level 17	45	
Student 12 R5	L5	6	Student 12 R5 - WELL BELOW Only 6 reading levels Good word vocab progress	Level 11	45	

Actions Taken	Variance Comment	Next Steps
<ul style="list-style-type: none"> ● Discussed the children of concern on a fortnightly basis - how are they progressing? What can we do for them? ● Buddy reading and Teacher Aide time to boost reading within the class ● Lexia programme offered to most children of concern ● Ongoing discussions with all parents at STP conferences and informal conversations about where their child is at and what support they need ● LSC/RTLB testing - LUCID testing which identified children with learning concerns and speech language therapist involvement (these children then got Teacher Aide time to help build these skills through a targeted programme. Parents of these children were also provided an at home pack to help) ● Extra class support with one on one reading for some instead of group reading ● Word building activities as part of our Phonics programme for some ● Regular tracking of wordpower to notice progress ● Used techniques for children with auditory processing to gain attention and give instructions 	<ul style="list-style-type: none"> ● All children in our inquiry group have achieved the word vocab target (except one who's results vary week to week depending on attitude). ● For the children who were originally below in their word vocab. all have now doubled their score. ● Half of our target children are now at or above for Reading. ● The students who are now at or above have progressed 6-12 reading levels. ● Four students are below reading target and two well below reading target at the end of the year ● The students who are still below have progressed between 4-8 reading levels. ● The students who are still well below have progressed 5-6 levels. ● RTLB testing has identified some areas of need requiring additional support in the classroom. For example, dyslexia and working memory concerns. ● Class sizes have played a part in the ability for teachers to cater to specific learning needs of our target kids. Other solutions have been tried, but this is a recurring issue. 	<ul style="list-style-type: none"> ● Teachers to 'flag' up children on class description and bring to Team Meeting to discuss early on ● Regular slots of Team Meeting to discuss these children and anyone else who 'flags' up over the year - continue progress updates and an action plan for them ● LSC to talk to the Junior Team about the monitoring system she has and when children who are 'flagged' are to be brought to her attention ● LSC to show an example of activities to use in the class to boost auditory and processing skills - this has become a concern this year ● Continued support and PD around the Parkland Reading Progressions and best teaching practise for our children ● Continue to develop the Junior 'Smarties Words' programme in place of our recent spelling programme and inform parents of how to support this.

Summary

Overall the inquiry has been successful, largely due to the additional analysis and support put in place by the Learning Support Coordinator.

PARKLAND SCHOOL (2424) ANALYSIS OF VARIANCE REPORT 2020

Middle Team Year 4 Literacy



Strategic Aim	Annual Aim – Year 4 Literacy	Target
All students will achieve at or beyond national expectations at their level.	There are a large group of students (22) from Year 3 (2019) who scored Stanines between 1 and 4 in the 2019 STAR Test. We believe they are all capable of achieving the Year 4 Scale Score Average of 81.4 in the 2020 end of the year STAR Test.	The goal for the identified students is to improve their scale score so that they reach or surpass the Year 4 National Scaled Score average in 2020 of at least 81.4

Name	STAR 2019	STAR 2020	Average Progress for Year Group (27.6)
Student 1	54.6	81.3	26.7
Student 2	53.1	81.3	28.2
Student 3	74.1	84.8	10.7
Student 4	75.3	98.9	23.6
Student 5	70.5	88.6	18.1
Student 6	67	94	27
Student 7	75.3	76.6	1.3
Student 8	64.7	81.3	16.6
Student 9	48	98.9	50.9
Student 10	69.3	98.9	29.6
Student 11	46	91.2	45.2
Student 12	76.6	126.4	45.2
Student 13	75.3	110.4	35.1
Student 14	62.3	100.7	38.4
Student 15	71.7	107.5	35.8
Student 16	56	96.2	40.2

Student 17	72.9	82.5	9.6
Student 18	51.5	81.3	29.8
Student 19	49.8	80.4	30.6
Student 20	72.9	88.6	15.7
Student 21	67	126.4	59.4
Student 22	72.9	107.5	34.6

Actions Taken	Variance Comment	Next Steps
<p>What did we trial, change, do differently?</p> <p>In class work: Skill Focus: Cloze, Vocab, Comprehension</p> <p>Lexia, Rainbow Reading, Sunshine Online</p> <p>Children need to be reminded to transfer knowledge</p> <p>Go through last year's STAR test with children. Go through it together.</p> <p>Book Club</p> <p>Resources (PTA and Literacy Budget)</p> <p>Liz Kane Professional Development</p> <p>Holiday Bags</p> <p>STPs - Parents were made aware that their child was a target child and talked about the S.T.A.R test.</p> <p>Book Reviews in Assembly</p> <p>Buddy Reading in the class</p>	<p>Room 2 did not score as high as expected. This may be a consequence of the unsettled year they have had or the importance relationships and continuity. (This class has had four teachers)</p> <p>20 out of 22 students achieved or surpassed the national average scaled score. (91%).</p> <p>Only two students in our Year 4 target group did not achieve the expected scale score.</p> <p>Of the two students who did not score the expected scale score, one has been tested by the LSC for specific learning needs.</p> <p>The other student who did not achieve the expected outcome was away sick the day before so may have still been unwell.</p> <p>More children completing the test</p>	<p>We have learnt a lot about the importance of going through the test with our year 4 students</p> <p>We need to keep purposefully teach 'testing strategies' (Not assume children know what it means when we say "recheck your work")</p> <p>Next year more links between phonics, reading, writing and spelling.</p> <p>We would like more resources especially cloze</p> <p>Use The Code by Liz Cane to assist our phonics and spelling programme.</p>

<p>Regular Instructional reading</p> <p>Lots of activities to reinforce comprehension</p> <p>All new reading resources \$1500 from the PTA and Literacy Budget</p> <p>Testing strategies (some of these struggled with PAT Maths as well)</p> <p>A volunteer came in twice a week to read with 6 chn from R3/4</p> <p>Some children tested by LSC to see if there are other learning needs</p>	<p>faster and so more questions were answered.</p> <p>59% of our target students progressed more than the expected 27.6.</p> <p>85% of our Room 2 target students did not progress 27.6 or higher. We believe this is due to a lot of change.</p>	
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PARKLAND SCHOOL (2424) ANALYSIS OF VARIANCE REPORT 2020

AIMS and GOALS Year 5 & Year 6 Mathematics



Strategic Aim	Annual Aim – Year 5 & 6 Maths	Target
<p>All students will achieve at or beyond national expectations at their level.</p>	<p>There are 8 Y5 students working below their expected level in maths.</p> <p>There are 19 Y6 students working below their expected level in maths.</p> <p>Our aim is for all students to improve their scaled score in math PAT and Numeracy Stage so that they are working at or above by the end of 2020</p>	<p>The goal for our Y5 students is to achieve a minimum average scaled score progress of 6.2 in PAT Maths by the end of 2020. (The aim would be to surpass this average progress score)</p> <p>The goal for our Y6 students is to achieve a minimum average scaled score progress of at least 4.5 in PAT by the end of 2020. (The aim would be to surpass this average progress score.)</p> <p>The goal for both Y5 and 6 identified students is to move up at least one full stage in numeracy.</p>

In the table below, we have identified **PROGRESS** in PAT scaled score and Numeracy stage attained using the following key:

- **Green** - means the student has made more than the average progress by their year group in PAT or achieved one full numeracy stage,
- **Yellow** - means students were within a range of +/- 2 scaled score points in PAT or they achieved half a numeracy step and
- **Red** - means that students were well below the average progress in PAT or they did not change numeracy stages.

	Student	Baseline Data		Outcomes		
		2019 Scaled Score	T4 2019 Stage/Level (from T4 overall maths judgement)	2020 Scaled Score From Y4-Y5 the average progress is 8.3	T4 2020 Stage/Level (from T4 overall maths judgements)	Progress /Difference between 2019-2020 From Y4-Y5 the average progress is 8.3
Y5 Well Below	1	25.7	4	35.3	5	9.6
	2					
	3	23.9	4	26.4	4	
Y5 Below	4	35	E5	40.8	5	5.8
	5	42.3	E5	45.8	5	
	6	39.3	E5	38.2	5	
	7	42.3	E5	48.3	5	6
	8	48.9	E5	45.8	6	
Y6 Well Below	9	36.8	4	31.4	5	
	10	36.8	4	33.4	5	
Y6 Below						Ffrom Y5-Y6 the average progress is 6.2
	12	38.2	5	31.4	5	
	13	39.5	5	44.9	6	5.4
	14	45.8	5	42.4	5	
	15	35.3	5	33.4	5	
	16	42.1	5	51.9	6	9.8
	17	30.4	5	33.4	6	
	18	49.6	E5	49.6	6	
	19	30.4	5	39.7	5	9.3
	20	43.3	E5	44.9	6	
	21	33.8	E5	39.7	6	5.9
	22	26.4	E5	38.3	5	11.9
	23	49.6	5	59.4	6	9.8
	24	40.8	5	44.9	6	4.1
	25	45.8	5	59.4	6	13.6
	26	44.6	5	44.9	6	
	27	44.6	5	53.1	6	8.5

Actions Taken	Variance Comment	Next Steps

<p>Problem based approach to learning Using a math word problem to solve as the central focus of learning. This problem will have multiple entry and exit points. The learning includes a formal launch, problem solving and group sharing of significant learnings.</p> <p>Mixed Ability Group Learning Learning groups are primarily created through a focus on relationships of the participants.</p> <p>Flexible Grouping Groups are regular modified and there are different groupings working concurrently.</p> <p>Dispositional focus on positive engagement as mathematician A 'split screen' focus on dispositional and knowledge learning</p> <p>Talk Moves A clear focus on the language of learning. For example "My strategy is like yours because..."</p>	<p>YEAR 6 39% (7/18) of the target group Y6's have made more than the expected PAT progress of 6.1. 72% (13/18) of the target group Y6's have made more than a numeracy stage in progress since T4 2019.</p> <p>YEAR 5 29% (2/7) of the target group Y5's have made more than the expected PAT progress of 8.2. 29% (2/7) of the target group Y5's have made more than a numeracy stage in progress since T4 2019.</p> <p>Year 6 Boys - 50% (5/10) of the Y6 boys made more than the expected PAT progress of 6.1 60% (6/10) of the Y6 boys made more than a numeracy stage in progress since T4 2019.</p> <p>Year 6 Girls - 25% (2/8) of the Y6 girls made more than the expected PAT progress of 6.1. 88% (7/8) of the Y6 girls made more than a numeracy stage in progress since T4 2019.</p>	<p>A focus on Gloss data Supports students to show their thinking Matched the problem based approach to data</p> <p>PAT is part of the data, unsure if it is a literacy or a math issue Reflect on the balance of our teaching programme across math, rather than numeracy</p> <p>Individual statements on next shifts in our practice</p> <ul style="list-style-type: none"> ● MW - I am keen to continue building my skills in facilitating the conversation during feedback times. 1) identifying the range of strategies groups are using, 2) planning feedback so that we build student's awareness of how strategies differ , 3) discussing or highlighting how these become more efficient, 4) make the strategy progression clear ● RH- Continue to focus on the balance between knowledge acquisition and mathematical literacy learning. Lifting the efficacy of knowledge learning. ● HP - Consolidate my growing understanding of mathematical pedagogy and transfer this into a junior classroom. ● CH - Continue to use the assessment and reflections in 2020 in order to make decisions about my teaching in 2021. I would like to try and monitor those children in the priority group a bit closer next year.
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