

ALLANDALE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1681
Principal:	Adrianne McAllister
School Address:	167 King Street, Whakatane
School Postal Address:	167 King Street, Whakatane, 3120
School Phone:	07 308 7645
School Email:	josies@allandale.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Andrew (Drew) Mani	Principal	ex Officio		
Andrew Galbraith	Parent Rep	Elected		Jun 2022
Matt Turner	Parent Rep	Elected		Jun 2022
Matt Bullen	Parent Rep	Elected		Jun 2022
Kirsty Maxwell-Craw	Parent Rep	Elected		Jun 2022
Kriscina Kerr	Parent Rep	Co-opted		Jun 2022
Rebecca Mackay	Parent Rep	Elected		Jun 2022
Wendy Adamson	Staff Rep	Elected		Jun 2022

Accountant / Service Provider:	Education Services Ltd
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ALLANDALE SCHOOL

Annual Report - For the year ended 31 December 2019

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Allandale School

Statement of Responsibility

For the year ended 31 December 2019

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

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

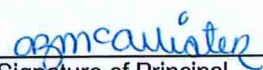
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

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

Erin Leigh Cwee.
Full Name of Board Chairperson

Adrienne McAllister
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

26/5/20.
Date:

26.05.2020
Date:

Allandale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,919,240	3,047,082	3,017,190
Locally Raised Funds	3	412,247	4,500	475,225
Interest Income		10,707	1,500	8,741
		<u>3,342,194</u>	<u>3,053,082</u>	<u>3,501,156</u>
Expenses				
Locally Raised Funds	3	16,599	-	34,723
Learning Resources	4	2,073,728	2,171,854	2,149,337
Administration	5	177,672	173,795	177,415
Finance		2,527	1,300	1,366
Property	6	746,833	648,633	892,901
Depreciation	7	93,668	62,896	90,765
Loss on Disposal of Property, Plant and Equipment		-	-	414
		<u>3,111,027</u>	<u>3,058,478</u>	<u>3,346,921</u>
Net Surplus / (Deficit) for the year		231,167	(5,396)	154,235
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>231,167</u>	<u>(5,396)</u>	<u>154,235</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.



Allandale School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>840,229</u>	<u>754,221</u>	<u>685,994</u>
Total comprehensive revenue and expense for the year		231,167	(5,396)	154,235
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>1,071,396</u>	<u>748,825</u>	<u>840,229</u>
Retained Earnings		1,071,396	748,825	840,229
Equity at 31 December		<u>1,071,396</u>	<u>748,825</u>	<u>840,229</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.



Allandale School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	257,614	357,530	60,552
Accounts Receivable	9	118,970	177,810	140,115
GST Receivable		8,162	10,943	80,623
Prepayments		3,166	2,096	1,461
Inventories	10	6,419	5,671	4,687
Investments	11	-	-	384,332
		<u>394,331</u>	<u>554,050</u>	<u>671,770</u>
Current Liabilities				
Accounts Payable	13	181,623	204,092	192,842
Revenue Received in Advance	14	-	150	305,508
Provision for Cyclical Maintenance	15	16,380	16,380	16,380
Finance Lease Liability - Current Portion	16	26,452	35,205	27,780
Funds held for Capital Works Projects	17	76,655	-	18,336
		<u>301,110</u>	<u>255,827</u>	<u>560,846</u>
Working Capital Surplus/(Deficit)		93,221	298,223	110,924
Non-current Assets				
Property, Plant and Equipment	12	1,060,335	549,077	824,391
		<u>1,060,335</u>	<u>549,077</u>	<u>824,391</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	65,520	63,700	65,520
Finance Lease Liability	16	16,640	34,775	29,566
		<u>82,160</u>	<u>98,475</u>	<u>95,086</u>
Net Assets		<u>1,071,396</u>	<u>748,825</u>	<u>840,229</u>
Equity		<u>1,071,396</u>	<u>748,825</u>	<u>840,229</u>

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



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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		799,864	656,187	768,633
Locally Raised Funds		106,739	4,500	787,641
Goods and Services Tax (net)		72,461	-	(69,680)
Payments to Employees		(500,219)	(301,090)	(510,707)
Payments to Suppliers		(379,276)	(54,648)	(465,915)
Cyclical Maintenance Payments in the year		(18,200)	(18,200)	(18,200)
Interest Paid		(2,527)	(1,300)	(1,366)
Interest Received		10,707	1,500	8,741
Net cash from Operating Activities		89,549	286,949	499,147
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(312,353)	(3,000)	(208,761)
Purchase of Investments		-	-	(274,332)
Proceeds from Sale of Investments		384,333	-	-
Net cash from Investing Activities		71,980	(3,000)	(483,093)
Cash flows from Financing Activities				
Finance Lease Payments		(22,786)	(18,900)	(36,361)
Funds Held for Capital Works Projects		58,319	-	(11,622)
Net cash from Financing Activities		35,533	(18,900)	(47,983)
Net increase/(decrease) in cash and cash equivalents		197,062	265,049	(31,929)
Cash and cash equivalents at the beginning of the year	8	60,552	92,481	92,481
Cash and cash equivalents at the end of the year	8	257,614	357,530	60,552

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.



Allandale School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Allandale School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

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.

Other Grants

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

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.



j) Investments

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

Prior Year Policy

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

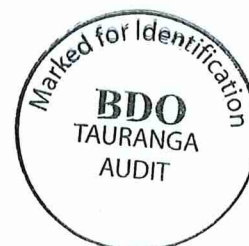
Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements
Furniture and Equipment
Information and Communication
Library Resources

Leased assets are depreciated over the life of the lease.

18-40 years
5-15 years
5 years
8 years DV



l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.



o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) 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.

r) Shared Funds

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

s) 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).

t) Financial Assets and Liabilities

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

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

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



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	675,800	656,187	668,654
Teachers' Salaries Grants	1,657,043	1,901,935	1,761,966
Use of Land and Buildings Grants	462,762	488,960	475,187
Resource Teachers Learning and Behaviour Grants	9,755	-	17,718
Other MoE Grants	113,880	-	93,665
	<u>2,919,240</u>	<u>3,047,082</u>	<u>3,017,190</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	327,203	3,500	413,834
Bequests & Grants	54,982	-	29,650
Activities	24,555	1,000	30,600
Trading	951	-	601
Fundraising	3,600	-	540
Other Revenue	956	-	-
	<u>412,247</u>	<u>4,500</u>	<u>475,225</u>
Expenses			
Activities	18,496	-	33,783
Trading	(1,897)	-	940
	<u>16,599</u>	<u>-</u>	<u>34,723</u>
Surplus for the year Locally raised funds	<u>395,648</u>	<u>4,500</u>	<u>440,502</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	70,491	53,100	61,410
Library Resources	6,836	7,322	1,096
Employee Benefits - Salaries	1,991,656	2,108,332	2,084,777
Staff Development	3,810	2,500	788
Minor Equipment & Repairs	935	600	1,266
	<u>2,073,728</u>	<u>2,171,854</u>	<u>2,149,337</u>



5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,462	4,300	4,429
Board of Trustees Fees	3,800	3,250	3,250
Board of Trustees Expenses	5,595	5,550	7,250
Communication	4,930	4,600	4,829
Consumables	9,540	17,300	15,792
Operating Lease	8,293	850	2,888
Other	8,666	7,450	10,261
Employee Benefits - Salaries	109,723	117,695	108,425
Insurance	5,064	1,500	5,551
Service Providers, Contractors and Consultancy	15,599	11,300	14,740
	<u>177,672</u>	<u>173,795</u>	<u>177,415</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,441	9,450	9,762
Cyclical Maintenance Expense	18,200	16,380	18,200
Grounds	123,928	7,450	246,847
Heat, Light and Water	21,870	22,000	23,166
Rates	8,354	8,000	8,078
Repairs and Maintenance	12,876	4,700	20,370
Use of Land and Buildings	462,762	488,960	475,187
Security	13,232	7,500	10,719
Employee Benefits - Salaries	70,795	77,393	68,915
Consultancy And Contract Services	4,375	6,800	11,657
	<u>746,833</u>	<u>648,633</u>	<u>892,901</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	36,239	11,527	16,634
Furniture and Equipment	13,661	10,700	15,443
Information and Communication Technology	13,867	11,033	15,921
Leased Assets	26,267	27,010	38,978
Library Resources	3,634	2,626	3,789
	<u>93,668</u>	<u>62,896</u>	<u>90,765</u>



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	100	-	100
Bank Current Account	68,368	347,995	5,531
Bank Call Account	189,146	9,535	4,576
Short-term Bank Deposits	-	-	50,345
Cash equivalents for Cash Flow Statement	257,614	357,530	60,552

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

Of the \$257,614 Cash and Cash Equivalents, \$76,967 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	9,000	-
Banking Staffing Underuse	-	-	10,788
Teacher Salaries Grant Receivable	118,970	168,810	129,327
	118,970	177,810	140,115
Receivables from Exchange Transactions	-	9,000	-
Receivables from Non-Exchange Transactions	118,970	168,810	140,115
	118,970	177,810	140,115

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	3,230	4,216	3,232
Uniforms	3,189	1,455	1,455
	6,419	5,671	4,687

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	384,332
Total Investments	-	-	384,332



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Building Improvements	649,990	293,055	-	-	(36,239)	906,806
Furniture and Equipment	48,833	9,776	-	-	(13,661)	44,948
Information and Communication Tech	39,508	11,928	-	-	(13,867)	37,569
Leased Assets	59,890	11,914	-	-	(26,267)	45,537
Library Resources	26,169	2,938	-	-	(3,634)	25,475
Balance at 31 December 2019	824,390	329,611	-	-	(93,668)	1,060,335

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Building Improvements	1,082,545	(175,739)	906,806
Furniture and Equipment	599,240	(554,292)	44,948
Information and Communication	362,743	(325,174)	37,569
Leased Assets	110,117	(64,580)	45,537
Library Resources	85,722	(60,247)	25,475
Balance at 31 December 2019	2,240,367	(1,180,032)	1,060,335

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	496,997	169,627	-	-	(16,634)	649,990
Furniture and Equipment	55,256	9,021	-	-	(15,443)	48,834
Information and Communication Tech	22,568	32,861	-	-	(15,921)	39,508
Leased Assets	90,515	8,353	-	-	(38,978)	59,890
Library Resources	26,637	3,735	(414)	-	(3,789)	26,169
Balance at 31 December 2018	691,973	223,597	(414)	-	(90,765)	824,391

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	789,489	(139,499)	649,990
Furniture and Equipment	589,464	(540,630)	48,834
Information and Communication	350,815	(311,307)	39,508
Leased Assets	114,642	(54,752)	59,890
Library Resources	82,784	(56,615)	26,169
Balance at 31 December 2018	1,927,194	(1,102,803)	824,391



13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	12,668	14,082	34,472
Accruals	5,122	3,300	4,429
Capital Accruals for PPE items	11,821	-	6,484
Banking Staffing Overuse	11,656	-	-
Employee Entitlements - Salaries	118,970	168,810	129,327
Employee Entitlements - Leave Accrual	21,386	17,900	18,130
	<u>181,623</u>	<u>204,092</u>	<u>192,842</u>
Payables for Exchange Transactions	181,623	204,092	192,842
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>181,623</u>	<u>204,092</u>	<u>192,842</u>

The carrying value of payables approximates their fair value.

14. Revenue Received In Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income Received in Advance	-	150	281
Taiao Grant Income in Advance	-	-	305,227
	<u>-</u>	<u>150</u>	<u>305,508</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	81,900	63,700	81,900
Increase to the Provision During the Year	18,200	16,380	18,200
Use of the Provision During the Year	(18,200)	-	(18,200)
Provision at the End of the Year	<u>81,900</u>	<u>80,080</u>	<u>81,900</u>
Cyclical Maintenance - Current	16,380	16,380	16,380
Cyclical Maintenance - Term	65,520	63,700	65,520
	<u>81,900</u>	<u>80,080</u>	<u>81,900</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	26,452	35,205	27,780
Later than One Year and no Later than Five Years	16,640	34,775	31,172
	<u>43,092</u>	<u>69,980</u>	<u>58,952</u>



17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	\$	\$	\$		\$
5YA Project	<i>in progress</i>	16,948	38,465	2,304	-	53,109
Special Needs Modifications	<i>in progress</i>	1,388	-	1,700	-	(312)
Taiao Stage 1 (211006)	<i>completed</i>	-	63,450	63,450	-	-
Taiao Project - Sensory Garden	<i>in progress</i>	-	23,858	-	-	23,858
Totals		18,336	125,773	67,454	-	76,655

Represented by:

Funds Held on Behalf of the Ministry of Education	76,967
Funds Due from the Ministry of Education	(312)
	<u>76,655</u>

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
5YA Project	<i>in progress</i>	29,211	-	12,263	-	16,948
Air Conditioner	<i>completed</i>	747	(747)	-	-	-
Special Needs Modifications	<i>in progress</i>	-	5,638	4,250	-	1,388
Taiao Stage 2 (211007)	<i>completed</i>	-	52,650	52,650	-	-
Totals		29,958	57,541	69,163	-	18,336

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,800	3,250
Full-time equivalent members	0.12	0.14
<i>Leadership Team</i>		
Remuneration	346,153	338,432
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	349,953	341,682
Total full-time equivalent personnel	3.12	3.14

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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



21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	257,614	357,530	60,552
Receivables	118,970	177,810	140,115
Investments - Term Deposits	-	-	384,332
Total Financial assets measured at amortised cost	376,584	535,340	584,999

Financial liabilities measured at amortised cost

Payables	181,623	204,092	192,842
Borrowings - Loans	-	-	-
Finance Leases	43,092	69,980	57,346
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	224,715	274,072	250,188



25. Events After Balance Date

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

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

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

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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





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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Allandale School (the School). The Auditor-General has appointed me, Donna Taylor, using the staff and resources of BDO Tauranga 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 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019 and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

PARTNERS: Fraser Lellman CA Kenneth Brown CA Janine Hellyer CA Jenny Lee CA
Donna Kemp CA Paul Manning CA

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing 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.

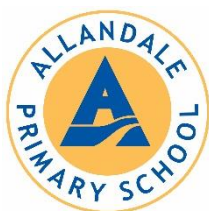
Independence

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 the School.



Donna Taylor
BDO Tauranga
On behalf of the Auditor-General
Tauranga, New Zealand



Allandale School

2019 Analysis of Variance

To accelerate student progress in Reading, Writing, and Mathematics.

2019 Literacy Data.

With the removal of National Standards, the way in which we track student achievement in Reading and Writing has changed. Nonetheless, it is still important to be able to illustrate student achievement levels across the school in order to ensure equity and success for all students.

Percentage of all students AT or ABOVE the Allandale expectations comparison:

Reading

2011	2012	2013	2014	2015	2016	2017	2018	2019
65%	72%	75%	70%	66%	66%	71%	62%	81%

Writing

2011	2012	2013	2014	2015	2016	2017	2018	2019
51%	60%	60%	57%	60%	60%	61%	56%	71%

Percentage of Māori students AT or ABOVE the Allandale expectations comparison:

Reading

2011	2012	2013	2014	2015	2016	2017	2018	2019
	65%	69%	66%	63%	61%	66%	59%	79%
	-7% difference	-6% difference	-4% difference	-3% difference	-5% difference	-5% difference	-3% difference	-2% difference

Writing

2011	2012	2013	2014	2015	2016	2017	2018	2019
	54%	56%	48%	55%	55%	56%	52%	67%
	-6% difference	-4% difference	-9% difference	-5% difference	-5% difference	-5% difference	-10% difference	-4% difference

Percentage of non-Māori students AT or ABOVE the Allandale expectations comparison:

Reading

2011	2012	2013	2014	2015	2016	2017	2018	2019
			78%	74%	82%	87%	78%	86%
			+8% difference	+8% difference	+16% difference	+16% difference	+16% difference	+15% difference

Writing

2011	2012	2013	2014	2015	2016	2017	2018	2019
			64%	72%	75%	76%	67%	82%
			+7% difference	+12% difference	+15% difference	+15% difference	+11% difference	+11% difference

Percentage of Boys vs Girls AT or ABOVE the Allandale expectations comparison:

Reading

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Boys		63%	65%	64%	58%	55%	63%	57%	77%
Girls		82%	84%	76%	76%	81%	81%	68%	85%
		19% difference	21% difference	8% difference	18% difference	26% difference	18% difference	11% difference	8% difference

Writing

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Boys		49%	45%	48%	51%	50%	47%	52%	63%
Girls		76%	76%	67%	70%	73%	77%	67%	81%
		27% difference	31% difference	19% difference	19% difference	23% difference	30% difference	15% difference	18% difference

While overall Literacy achievement has risen significantly in 2019, areas of concern for 2020 are quite clear. The achievement gap between Māori and non-Māori in Literacy needs to be addressed, and the disparity between boys and girls, particularly in Writing needs to be a focus. Once again, rather than designating target cohorts within year groups, we intend to focus instead on accelerated achievement for all students at risk of not achieving in 2020.

2019 Numeracy Data.

With the removal of National Standards, the way in which we track student achievement in Mathematics has also changed. Instead of an overall achievement level in Maths, teachers have been collecting data on student progress in Number Knowledge and in Strategy. In order to make valid comparisons, these two assessments have been averaged in order to obtain an overall achievement level in Maths. Again, it is still important to be able to illustrate student achievement levels across the school in order to ensure equity and success for all students.

Percentage of all students AT or ABOVE the Allandale expectations comparison:

2011	2012	2013	2014	2015	2016	2017	2018	2019
59%	66%	70%	68%	74%	67%	69%	73%	72%

Percentage of Māori students AT or ABOVE the Allandale expectations comparison:

2011	2012	2013	2014	2015	2016	2017	2018	2019
	58%	66%	64%	70%	64%	65%	70%	68%
	-8% difference	-4% difference	-4% difference	-4% difference	-3% difference	-4% difference	-3% difference	-4% difference

Percentage of non-Māori students AT or ABOVE the Allandale expectations comparison:

2011	2012	2013	2014	2015	2016	2017	2018	2019
			78%	82%	79%	82%	82%	80%
			+10% difference	+8% difference	+12% difference	+13% difference	+12% difference	+8% difference

Percentage of Boys vs Girls AT or ABOVE the Allandale expectations comparison:

	2011	2012	2013	2014	2015	2016	2017	2018	2019
Boys		62%	68%	65%	71%	61%	66%	74%	68%
Girls		69%	73%	71%	76%	76%	74%	72%	76%
		7% difference	5% difference	6% difference	5% difference	15% difference	8% difference	8% difference	8% difference

Areas of concern for Mathematics in 2020 are also quite clear. The achievement gap between Māori and non-Māori in Numeracy needs to be addressed. Again, rather than designating target

cohorts within year groups, it is our intention to focus instead on accelerated achievement for all students at risk of not achieving in 2020.

Analysis of Variance.

Allandale School's Annual Plan for 2019 noted four actions in support of Goal #1:

- Review the principles of Assessment for Learning, tie them to recent professional development and good pedagogy, and embed them in classroom practice;
- Review the Literacy and Numeracy progressions and improve teacher capability to use them effectively;
- Identify the names and needs of students at risk of not achieving equitable outcomes and track their progress at regular intervals throughout the year;
- Create Graduate Profiles for students in Year 2, Year 4 and Year 6 that reflect Allandale curriculum expectations and the Charter Graduate Profile aspirations.

In support of these actions, the following initiatives were undertaken:

- Management and Team Leaders have worked with Allandale staff throughout 2019 to review the principles of Assessment for Learning and embed them in classroom practice. This has consisted of professional development staff meetings, planning and assessment meetings, and appraisal visits. Next year, Allandale School will strive to continue this practice, focusing on the importance of teacher feedback and feedforward, plenary sessions, and the reflective process.
- Allandale School has continued to implement a broad curriculum, offering diverse learning opportunities to all students. It is intended that this will continue to be the case in 2020, as mandated by the school community.
- The establishment of two In-School Community of Learning roles dedicated to leading Teaching as Inquiry throughout Allandale have helped to emphasise the importance of this process. It is our intention to mandate responsibility for this kaupapa to team leaders and management in order to ensure that Teaching as Inquiry continues to play an integral part in teacher practice in 2020.
- Students' ability to manage themselves and their relationships with others was a key component to the school's Positive Behaviour for Learning initiative and the "Allandale Kind of Kids" pastoral care programme. By taking ownership of their learning, and managing their own learning behaviours, it is intended that students will take more control over all aspects of their lives throughout their tenure at Allandale School. This programme will continue to play a key part of the school's Positive Behaviour for Learning initiative in 2020, as we reinforce Tier 1 and grow Tier 2 of the programme.
- As mentioned, Allandale implements a broad curriculum, and encourages the development to student gifts and talents across a wide range of abilities. Opportunities for students to extend these abilities are offered at all levels of the school throughout the year. These extension programmes are supported by both teaching and support staff and will continue to be supported throughout 2020.

At end of last year, on advice from the Education Review Office, Allandale School set annual targets around the progress made by students at risk of not achieving. By the end of 2019, Allandale School expected to see all students at risk of not achieving – particularly boys and Māori students at risk of not achieving – making more than one year's progress towards the National Standard in Reading. With the removal of National Standards, there has been considerable discussion among principals concerning the best way to illustrate student progress in core curriculum areas and against what benchmarks. For the purposes of the 2019 Analysis of Variance, data has been collected for students at risk of not achieving at expected levels. Tier 1

students are those just below expected levels at the end of 2018, and Tier 2 includes those students performing significantly below expected levels at the end of 2018.

Reading At Risk Tier 1 2018-2019

	Well Below	Below	At
Term 1	38	13	0
Term 4	3	25	23

Reading At Risk Tier 2 2018-2019

	Well Below	Below	At
Term 1	22	2	0
Term 4	10	12	4

As you can see from the charts above, Allandale fell short of its school-wide achievement target for Reading. That being said, we were able to move 27 students off of our At Risk register for Reading in 2020, and all but 13 of our target ākonga made more than one year's progress in 2019.

Similarly, Allandale School set annual targets for 2019 around the progress made by students at risk of not achieving in Writing. By the end of 2019, Allandale School expected to see all students at risk of not achieving – particularly boys and Māori students at risk of not achieving – making more than one year's progress towards the National Standard in Writing. For the purposes of the 2019 Analysis of Variance, data has been collected for students at risk of not achieving against New Zealand curriculum levels. Tier 1 students are those just below expected levels at the end of 2018, and Tier 2 includes those students performing significantly below expected levels at the end of 2018.

Writing At Risk Tier 1 2018-2019

	Well Below	Below	At
Term 1	22	42	0
Term 4	9	36	22

Writing At Risk Tier 2 2018-2019

	Well Below	Below	At
Term 1	14	5	0
Term 4	6	13	2

As you can see from the charts above, Allandale fell short of its school-wide achievement target for Writing. That being said, we were able to move 24 students off of our At Risk register for Writing in 2020, and all but 15 of our target ākonga made more than one year's progress in 2019.

And finally, Allandale School set annual targets for 2019 around the progress made by students at risk of not achieving in Maths. By the end of 2019, Allandale School expected to see all students at risk of not achieving – particularly boys and Māori students at risk of not achieving – making more than one year's progress towards the National Standard in Maths. For the purposes of the 2019 Analysis of Variance, data has been collected for students at risk of not achieving against the stages of the Numeracy Project and has focused specifically on problem-solving strategies

and numerical knowledge. Tier 1 students are those just below expected levels at the end of 2018, and Tier 2 includes those students performing significantly below expected levels at the end of 2018.

Maths Number Knowledge At Risk Tier 1 2018-2019

	Well Below	Below	At
Term 1	11	36	0
Term 4	1	43	17

Maths Number Knowledge At Risk Tier 2 2018-2019

	Well Below	Below	At
Term 1	10	9	0
Term 4	5	8	9

Maths Strategy At Risk Tier 1 2018-2019

	Well Below	Below	At
Term 1	12	38	0
Term 4	3	30	31

Maths Strategy At Risk Tier 2 2018-2019

	Well Below	Below	At
Term 1	7	8	0
Term 4	7	4	7

Once again, the charts above show that Allandale fell short of its school-wide achievement target for Mathematics. However, we were able to move 28 students off of our At Risk register with respect to Number Knowledge, and 38 tamariki off of our At Risk register with respect to Strategy. In addition, all but 6 of our target ākonga in Number Knowledge and 10 of our target tamariki in Strategy made more than one year's progress in 2019.

To foster and develop Cultural Competencies that reflect the character of the school and promote student progress.

Analysis of Variance.

Allandale School's Annual Plan for 2019 noted three actions in support of Goal #2:

- Support the growth of Culturally Responsive and Relational Pedagogy throughout the school;
- Foster the development of Mātauranga Māori throughout the school;
- Support the implementation of the Reo curriculum at level 3 in bilingual classes and level 4a in mainstream classes.

In support of these actions, the following initiatives were undertaken:

- Unfortunately, last year Hannah Simmonds of Te Whare Wānanga o Awanuiārangi was not available to coach and mentor the Culturally Responsive and Relational Pedagogy team. This method of external intervention proved very successful in 2018, as staff felt that they had ownership of the professional development were well-supported throughout the process. Lesleigh Henderson came on board to fulfil this role in 2019, and once again significant progress was made in this area.
- The focus of Culturally Responsive and Relational Pedagogy in 2019 shifted away from classroom teachers and onto our Support Staff. By bringing teacher aides and administrative staff on board, we worked to ensure that every space in the school was culturally supportive and focused on positive relationships.
- In 2017, the Culturally Responsive and Relational Pedagogy team created a rubric of behaviours, skills and abilities that illustrated a continuum of successful and unsuccessful cultural competency. This rubric continued to be used in 2019 to support teams and individual staff as part of mentoring or appraisal processes.
- Allandale School worked towards the re-establishment of the Mātika Māori health and hauora after-school programme. With support from Te Whare Wānanga o Awanuiārangi and Te Puni Kokiri. Last year, the initiative was extremely successful, with up to 70 tamariki and their whanau involved from day to day. The initiative also had some spin-off effects, raising whanau engagement throughout the rest of the year, and inspiring tamariki to become more involved in physical activities and promoting pride in themselves as Māori. Unfortunately, external support for this programme proved challenging to secure, and the programme was unable to be re-established in 2019.
- In order to support the implementation of Māoritanga within Allandale classrooms, aspects of Tātaiako were included in the self-appraisal and attestation process for all teachers.
- An expectation was created from the very beginning of 2019 that Māoritanga was evident in all of our classrooms, and that culture was a focus area for curriculum throughout the year.
- In order to facilitate this expectation, Te Reo Māori was again mandated as a part of daily planning for all teachers. In particular, teachers were expected to include kupu hou as a part of all units created for implementation. This has continued to inspire an increase in the use of Te Reo in all of our classes.
- Throughout the year, pōwhiri, mihi whakatau, and noho marae were held. Matariki was celebrated as a whole school focus.
- The newly elected Board of Trustees of Allandale School renewed their commitment to appropriate Tikanga and Kawa that reflect the character of our school. All Board meeting begin with a mihi from the Principal and some time for whakawhānaungatanga, and are opened and closed with Karakia.

- The Board of Trustees have continued to undertake training in order to ensure their ability to effectively govern the school as representatives of our community. This includes a review of the school's commitment to Māori success as Māori through the use of the Hautū self-review tool.
- In order to further upskill classroom teachers, new karakia and waiata were introduced at staff meetings throughout the year. Further to this, new waiata have been included as part of each weekly school assembly.
- Allandale School was well supported by local kaumatua and kuia throughout 2019. These individuals led pōwhiri, blessed taonga of the school, and assisted with consultation regarding the establishment and administration of immersion classes.

To implement and develop holistic Health practices to enhance student well-being and remove barriers to learning.

Analysis of Variance.

Allandale School's Annual Plan for 2019 noted four actions in support of Goal #3:

- Grow as a 'Health Promoting School', achieving gold status by the end of 2019;
- Enhance the learning environment of Allandale School;
- Further develop the school's Positive Behaviour for Learning programme;
- Implement tools and practices to support and track Key Competency development in our students;

In support of these actions, the following initiatives were undertaken:

- Focus/Class Assemblies were held each week to promote and reinforce "The Allandale Way". Students were reminded of the school's "Allandale kind of kids..." theme at these assemblies, and given a specific value to promote throughout the week. These assemblies were very successful, and the weekly "focus" was further reinforced through schoolwide initiatives throughout the year. "The Allandale Way" will continue to be instrumental in the development of the school's Positive Behaviour for Learning programme throughout 2020.
- The removal of the Health Promoting Schools programme meant that, while the kura continued to pursue programmes and curriculum that would build the health and hauora of our ākonga, we no longer had the HPS framework to guide our implementation and review.
- At the end of 2017, Allandale School built a new bicycle track on the back field, and were provided with 50 new bicycles, helmets, and a storage shed for all of the equipment. Kim van der Aa and Richard Hamer have continued to be engaged throughout 2019 – providing maintenance support and safe cycling training for all students. This cycle track initiative continues to prove extremely successful, as it engages students, increases the use of helmets and safety gear by riders, and provides the community with an important asset.
- At the end of 2017, Allandale School began working with Erin Green of Te Puna Taiao Trust to re-vitalise our school environment and make it a greener and more engaging space for our students and our community. Funding applications submitted early in 2018 were successful, and work began on this amazing project last year. Throughout 2019, work has continued on these wonderful spaces, with the final portion of the project completed early in Term 4.
- Classes at all levels of the school were well supported by Teacher Aides and Kaiāwhina. Staffing has been set to continue this support in 2020.
- Allandale was accepted into the Fruit in Schools programme in 2016. Under this programme our students continued to receive fresh fruit every day, and our breakfast and lunch programmes were supplemented throughout 2019. We look forward to our continued participation in this programme next year.
- Parent and new Trustee Greg Harvey took over the school's Breakfast programme early in 2019, and under his leadership it has grown significantly throughout the year. Mr. Harvey's commitment of time and aroha has helped hundreds of Allandale kids start the day off right.
- Allandale School continued its involvement with the KidsCan programme and the Milk for Schools programme in 2019. These programmes provided the school with support for lunch programmes and our Breakfast in Schools programme.
- Allandale School was well supported by parent volunteers in 2019. Members of the local community gave their time to assist with Literacy programmes, Road Safety programmes, lunch programmes and many other initiatives. The school recognised the support from

the community through a variety of events including special morning tea celebrations for our parent helpers.

- In 2015, Allandale School was accepted into the Positive Behaviour for Learning programme. A PB4L team, consisting of a Team Leader, a Coach, and members from across the school and the community, was formed. Over the past four years, a consistent reward system has been established based around the new school Values and the “Allandale Kind of Kid” programme. This system has included weekly classroom and school students of the week and continues to be very successful. Our PB4L leader, Mamta Naik, and coach Warwick Patterson, were asked to present their mahi at the annual conference held in Term 3 of this year. The work that they and the rest of the Allandale community have done over the past four years was very well received by all attendees.
- A review of Allandale’s PB4L programme in 2017 indicated that the school was in a position to move to Tier 2. The school’s management team and PB4L team attended training in 2017 to enable us to begin implementing Tier 2 interventions. The first of these (“Check In-Check Out”) was initiated at the end of 2017 and proved very effective for many of our Tier 2 students. This Tier 2 practice has continued throughout 2018 and 2019.
- The new Behaviour Management procedure established at the end of 2018 has had a dramatic impact on the wairua of our school. Since 2017, stand downs and exclusions are down 53%, and both the instances and severity of behavioural issues in the school have decreased significantly. This has had a very positive effect on student engagement, and staff and student well-being.

To establish and embed a rich and relevant curriculum.

Analysis of Variance.

Allandale School's Annual Plan for 2019 noted three actions in support of Goal #4:

- Develop and grow Allandale School's Learning Through Play initiative in Junior classrooms and into Year 3/4 and Year 5/6;
- Develop and implement a mana whenua curriculum based on the Mission, Vision and Values of the school;
- Create a 2-year inquiry cycle from this mana whenua curriculum that delineates concepts and kaupapa for Science, Technology, Health, Social Studies and the Arts.

In support of these actions, the following initiatives were undertaken:

- At the beginning of 2018, investigations into Learning Through Play pedagogy to support the transition of New Entrants into the school was initiated. This kaupapa aligned perfectly with the implementation of Te Puna Taiao that the school undertook, and has grown into a highly successful and engaging practice across the Junior Team.
- Allandale teachers undertook research and observations of other schools in order to extend and refine the Learning Through Play programme at our school. With the assistance of external professional development and assistance from the RTLB service, the implementation of this programme has gone through a number of changes over the past two years, and has become a point of pride for the school and an appealing feature for the families and whanau of New Entrant students.
- Professional development in Learning Through Play has been accessed through the Whakatāne Community of Learning this year. This is an area of interest for a number of CoL schools, and will be one of the major professional development contracts offered next year.
- Aspects of Te Puna Taiao have been created to directly support Learning Through Play, including a loose parts area, water play spaces, and unprescribed, natural play areas. The opening of these spaces at the beginning of 2019 has helped this kaupapa grow and flourish throughout the year.
- The impact of Learning Through Play has been measured using the Kindergarten Language Screening (KLS) test. Pre- and post-tests was delivered to students across the Year 1/2 team and reported a marked improvement in the oral language capability of these tamariki as a result of the Learning Through Play programme.
- As the first cohort of students who had experienced the Learning Through Play programme reached Year 3, the focus began to shift to the rest of the school. Investigations into variations on the theme led to the creation of a MakerSpace for Year 3/4 students, and the implementation of Project-Based Learning pedagogies in the Senior Team. These kaupapa continue to be in the developmental stage, and support for their continued growth is planned for 2020.
- The development of a mana whenua curriculum document evolved throughout 2019. Initially, this was intended to consist of a series of stories, whakatāuki, waiata, karakia, names, and places important to local iwi and local history. *Te Tangi o Tamapahore* was expected to serve as an inspiration for this collection of information, which could then be turned into a curriculum document which would prescribe which kaupapa would be taught at which levels of the school. Instead, the mana whenua curriculum project has turned into a broad document which will encompass all areas of the curriculum and embed them in mana whenuatanga. Due to the size and complexity of this endeavour, the work has taken longer than expected. Additional resourcing and staffing have been allocated to this kaupapa in 2020, and it is anticipated that a draft document will be complete and ready to share with staff, Trustees, and our community next year.

- Since the creation of a 2-year inquiry cycle depends on the completion of the mana whenua curriculum document, this aspect of the annual plan has been delayed until 2020.