

MIMI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	2199
Principal:	Jared Holden
School Address:	23 Pukearuhe Road, Mimi
School Postal Address:	23 Pukearuhe Road RD 44, Urenui, 4377
School Phone:	06 752 3617
School Email:	admin@mimi.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Donna Ellis	Chairperson	Elected	Jun 2022
Jared Holden	Principal	ex Officio	
Greg Gillett	Parent Rep	Elected	Jun 2022
Andrew Brendon	Parent Rep	Elected	Jun 2022
Anne-Maree McKay	Parent Rep	Elected	Jun 2022
Janine Vollebregt	Parent Rep	Elected	Jun 2022
Pauline James	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

MIMI SCHOOL

Annual Report - For the year ended 31 December 2020

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Mimi 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.

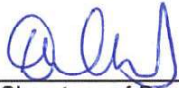
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Donna Marie Ellis

Full Name of Board Chairperson



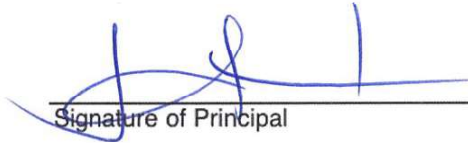
Signature of Board Chairperson

5/5/21

Date:

Jared John Holden

Full Name of Principal



Signature of Principal

5/5/21

Date:

Mimi 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	575,763	487,179	512,617
Locally Raised Funds	3	35,949	26,920	47,028
Interest income		1,410	1,000	2,033
		<u>613,122</u>	<u>515,099</u>	<u>561,678</u>
Expenses				
Locally Raised Funds	3	14,445	6,350	11,922
Learning Resources	4	369,682	312,107	344,426
Administration	5	47,742	43,722	48,624
Finance		737	161	269
Property	6	184,817	152,762	138,252
Depreciation	7	18,457	16,267	19,169
Loss on Disposal of Property, Plant and Equipment		-	-	46
		<u>635,880</u>	<u>531,369</u>	<u>562,708</u>
Net Surplus / (Deficit) for the year		(22,758)	(16,270)	(1,030)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(22,758)</u>	<u>(16,270)</u>	<u>(1,030)</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.

Mimi School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>184,316</u>	<u>167,838</u>	<u>185,346</u>
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education		(22,758)	(16,270)	(1,030)
Equity at 31 December	22	<u>161,558</u>	<u>151,568</u>	<u>184,316</u>
Retained Earnings		161,558	151,568	184,316
Equity at 31 December		<u>161,558</u>	<u>151,568</u>	<u>184,316</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.

Mimi School
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	59,509	50,486	57,653
Accounts Receivable	9	26,914	21,618	21,321
GST Receivable		1,147	410	1,336
Prepayments		574	585	-
Inventories	10	777	603	628
Investments	11	27,000	27,000	27,000
Funds owed for Capital Works Projects	16	13,957	-	12,231
		<u>129,878</u>	<u>100,702</u>	<u>120,169</u>
Current Liabilities				
Accounts Payable	13	29,198	26,840	27,520
Provision for Cyclical Maintenance	14	29,243	17,777	9,375
Finance Lease Liability - Current Portion	15	2,985	1,418	1,466
		<u>61,426</u>	<u>46,035</u>	<u>38,361</u>
Working Capital Surplus/(Deficit)		68,452	54,667	81,808
Non-current Assets				
Property, Plant and Equipment	12	112,501	99,602	118,599
		<u>112,501</u>	<u>99,602</u>	<u>118,599</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	13,208	2,029	15,000
Finance Lease Liability	15	6,187	672	1,091
		<u>19,395</u>	<u>2,701</u>	<u>16,091</u>
Net Assets		<u><u>161,558</u></u>	<u><u>151,568</u></u>	<u><u>184,316</u></u>
Equity		<u><u>161,558</u></u>	<u><u>151,568</u></u>	<u><u>184,316</u></u>

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

Mimi School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		152,226	118,151	120,975
Locally Raised Funds		28,756	26,620	48,129
Goods and Services Tax (net)		189	-	(926)
Payments to Employees		(101,494)	(68,640)	(80,456)
Payments to Suppliers		(70,681)	(86,509)	(77,517)
Cyclical Maintenance Payments in the year		-	(5,000)	-
Interest Paid		(737)	(161)	(269)
Interest Received		1,262	1,000	2,033
Net cash from/(to) Operating Activities		9,521	(14,539)	11,969
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(3,637)	(3,000)	(8,691)
Net cash from/(to) Investing Activities		(3,637)	(3,000)	(8,691)
Cash flows from Financing Activities				
Finance Lease Payments		(2,302)	(1,466)	(617)
Funds Held for Capital Works Projects		(1,726)	-	(14,499)
Net cash from/(to) Financing Activities		(4,028)	(1,466)	(15,116)
Net increase/(decrease) in cash and cash equivalents		1,856	(19,005)	(11,838)
Cash and cash equivalents at the beginning of the year	8	57,653	69,491	69,491
Cash and cash equivalents at the end of the year	8	59,509	50,486	57,653

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

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

Mimi School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Mimi 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and 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.

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	20-50 years
Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

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, 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.

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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 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, 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.

Borrowings include but are 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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	116,345	89,820	103,223
Teachers' Salaries Grants	289,633	250,167	273,954
Use of Land and Buildings Grants	134,240	118,861	118,580
Resource Teachers Learning and Behaviour Grants	740	-	-
Other MoE Grants	34,805	28,331	9,372
Other Government Grants	-	-	7,488
	<u>575,763</u>	<u>487,179</u>	<u>512,617</u>

The school has opted in to the donations scheme for this year. Total amount received was \$7,050.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	7,507	9,000	17,410
Bequests & Grants	2,820	2,820	8,787
Activities	14,556	2,100	7,833
Trading	1,316	-	508
School House	9,750	13,000	12,490
	<u>35,949</u>	<u>26,920</u>	<u>47,028</u>
Expenses			
Activities	8,268	1,850	9,368
Trading	1,456	-	1,157
Other Locally Raised Funds Expenditure	-	-	62
School House	4,721	4,500	1,335
	<u>14,445</u>	<u>6,350</u>	<u>11,922</u>
<i>Surplus for the year Locally raised funds</i>	<u>21,504</u>	<u>20,570</u>	<u>35,106</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	10,742	18,900	20,556
Library Resources	448	650	333
Employee Benefits - Salaries	355,444	288,307	321,069
Staff Development	3,048	4,250	2,468
	<u>369,682</u>	<u>312,107</u>	<u>344,426</u>

5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,782	3,782	3,878
Board of Trustees Fees	3,075	3,800	3,020
Board of Trustees Expenses	1,100	-	354
Communication	1,900	2,200	1,929
Consumables	5,601	4,700	5,920
Other	5,732	3,100	5,413
Employee Benefits - Salaries	21,401	18,000	20,636
Insurance	411	1,000	534
Service Providers, Contractors and Consultancy	4,740	7,140	6,940
	<u>47,742</u>	<u>43,722</u>	<u>48,624</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	2,448	2,150	2,351
Cyclical Maintenance Expense	18,076	5,431	(9,569)
Grounds	11,732	4,800	7,168
Heat, Light and Water	4,325	4,020	3,831
Repairs and Maintenance	624	5,000	3,101
Use of Land and Buildings	134,240	118,861	118,580
Employee Benefits - Salaries	13,372	12,500	12,790
	<u>184,817</u>	<u>152,762</u>	<u>138,252</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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	4,082	4,046	4,768
Furniture and Equipment	5,274	4,163	4,905
Information and Communication Technology	5,602	5,758	6,785
Leased Assets	2,828	1,656	1,952
Library Resources	671	644	759
	<u>18,457</u>	<u>16,267</u>	<u>19,169</u>

8. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	14,289	5,712	3,178
Bank Call Account	25,220	24,774	34,475
Short-term Bank Deposits	20,000	20,000	20,000
Cash and cash equivalents for Statement of Cash Flows	<u>59,509</u>	<u>50,486</u>	<u>57,653</u>

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

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	7,649	1,557	456
Banking Staffing Underuse	-	2,962	-
Interest Receivable	148	-	-
Teacher Salaries Grant Receivable	19,117	17,099	20,865
	<u>26,914</u>	<u>21,618</u>	<u>21,321</u>

Receivables from Exchange Transactions	7,797	1,557	456
Receivables from Non-Exchange Transactions	19,117	20,061	20,865
	<u>26,914</u>	<u>21,618</u>	<u>21,321</u>

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	777	603	628
	<u>777</u>	<u>603</u>	<u>628</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	27,000	27,000	27,000
	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>

12. Property, Plant and Equipment

2020	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	71,080	-	-	-	(4,082)	66,998
Furniture and Equipment	19,058	1,789	-	-	(5,274)	15,573
Information and Communication Techn	10,964	1,848	-	-	(5,602)	7,210
Leased Assets	2,273	8,722	-	-	(2,828)	8,167
Library Resources	5,224	-	-	-	(671)	4,553
Balance at 31 December 2020	<u>118,599</u>	<u>12,359</u>	<u>-</u>	<u>-</u>	<u>(18,457)</u>	<u>112,501</u>

The net carrying value of equipment held under a finance lease is \$8,167 (2019: \$2,273)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Land	10,000	-	10,000
Building Improvements	164,063	(97,065)	66,998
Furniture and Equipment	62,056	(46,483)	15,573
Information and Communication	67,587	(60,377)	7,210
Leased Assets	11,159	(2,992)	8,167
Library Resources	39,895	(35,342)	4,553
Balance at 31 December 2020	354,760	(242,259)	112,501

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	10,000	-	-	-	-	10,000
Building Improvements	73,603	2,245	-	-	(4,768)	71,080
Furniture and Equipment	21,613	2,350	-	-	(4,905)	19,058
Information and Communication Tech	17,749	-	-	-	(6,785)	10,964
Leased Assets	1,833	2,438	(46)	-	(1,952)	2,273
Library Resources	5,983	-	-	-	(759)	5,224
Balance at 31 December 2019	130,781	7,033	(46)	-	(19,169)	118,599

The net carrying value of equipment held under a finance lease is \$2,273 (2018: \$1,833)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	10,000	-	10,000
Building Improvements	164,063	(92,983)	71,080
Furniture and Equipment	60,268	(41,210)	19,058
Information and Communication	65,739	(54,775)	10,964
Leased Assets	4,416	(2,143)	2,273
Library Resources	39,894	(34,670)	5,224
Balance at 31 December 2019	344,380	(225,781)	118,599

13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	4,453	6,012	2,558
Accruals	3,782	3,412	3,690
Banking Staffing Overuse	1,175	-	-
Employee Entitlements - Salaries	19,117	17,099	20,865
Employee Entitlements - Leave Accrual	671	317	407
	29,198	26,840	27,520
Payables for Exchange Transactions	29,198	26,840	27,520
	29,198	26,840	27,520

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	24,375	14,375	33,944
Increase/(decrease) to the Provision During the Year	5,145	5,431	(9,569)
Adjustment to the Provision	12,931	-	-
Provision at the End of the Year	<u>42,451</u>	<u>19,806</u>	<u>24,375</u>
Cyclical Maintenance - Current	29,243	17,777	9,375
Cyclical Maintenance - Term	13,208	2,029	15,000
	<u>42,451</u>	<u>19,806</u>	<u>24,375</u>

15. 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	3,583	1,418	1,466
Later than One Year and no Later than Five Years	6,787	672	1,091
	<u>10,370</u>	<u>2,090</u>	<u>2,557</u>

16. Funds Owed (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 Contribution/ (Write-off to R&M)	Closing Balances \$
Toilets	<i>in progress</i>	12,231	-	(1,700)	-	13,931
Admin Block Upgrade	<i>in progress</i>	-	-	(26)	-	26
Totals		<u>12,231</u>	<u>-</u>	<u>(1,726)</u>	<u>-</u>	<u>13,957</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	13,957
	<u>13,957</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Toilets	<i>in progress</i>	9,831	-	(2,400)	-	12,231
Block A Refurb & Fireplace	<i>completed</i>	-	49,283	(49,283)	-	-
Blocks B & G Reroof	<i>completed</i>	(12,099)	344	(12,443)	-	-
Totals		<u>(2,268)</u>	<u>49,627</u>	<u>(64,126)</u>	<u>-</u>	<u>12,231</u>

17. 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.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,075	3,020
Full-time equivalent members	0.08	0.08
<i>Leadership Team</i>		
Remuneration	107,198	102,402
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>110,273</u>	<u>105,422</u>
Total full-time equivalent personnel	<u>1.08</u>	<u>1.08</u>

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
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	100 - 110	90 - 100
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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



19. 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	-	-

20. 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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings. The amount committed on the contract is:

	2020 Actual \$	2019 Actual \$
No later than One Year	24,792	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>24,792</u>	<u>-</u>

(Operating Commitments at 31 December 2019:Nil)

22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	59,509	50,486	57,653
Receivables	26,914	21,618	21,321
Investments - Term Deposits	27,000	27,000	27,000
Total Financial assets measured at amortised cost	<u>113,423</u>	<u>99,104</u>	<u>105,974</u>

Financial liabilities measured at amortised cost

Payables	29,198	26,840	27,520
Finance Leases	9,172	2,090	2,557
Total Financial Liabilities Measured at Amortised Cost	<u>38,370</u>	<u>28,930</u>	<u>30,077</u>

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MIMI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Mimi School (the School). The Auditor-General has appointed me, Carolyn Jackson, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 5 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 24 to 29, 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.



Carolyn Jackson
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
New Plymouth, New Zealand

Analysis of Variance 2020 Accelerated Learning in Mathematics for Identified Target Students particularly in Year 1-3. End of Year Reflection		
Target Area	Accelerate student progress in Mathematics of 'identified target learners' across the School.	
Strategic Goal	1. All students achieve accelerated progress measured by the New Zealand Curriculum and Learning Progressions Framework.	
Target Group	As of December 2019 12 students from Year 1 - 6 have been identified as 'target learners' in Mathematics. These are students who are yet to meet their expected curriculum level and those who have just met the expected level and need close monitoring and support as they move to new curriculum levels. Of the 12 Identified, 8 are yet to meet their expected curriculum level, 6 of the identified students are in Year 1 - 3, 8 are boys and 4 of the identified students are Maori.	
Annual Goal	To accelerate student achievement for all students in Reading, Writing and Maths particularly Year 1-4.	
Expected Outcome	To shift 8 of our 12 identified 'target learners' to working at or above their expected curriculum level.	
Historical Position	<p>In 2015 four students were achieving below or well below in Mathematics at the end of the year.</p> <p>In 2016 six students were achieving below in mathematics at the end of the year.</p> <p>In 2017 eleven students were below the expected standard in Mathematics at the end of the year.</p> <p>In 2018 eight students out of 50 were below their expected Curriculum level at the end of the year.</p> <p>In 2019 eight students out of 46 were below their expected Curriculum level at the end of the year.</p>	
Planned Actions for 2020		
	Timeframe	Outcome
Target learners are to be clearly identified in individual teacher's Classroom Descriptions and action plans created and reflected on throughout the year.	Term one	Priority students were identified in February using 2019 EOY, February assessment data and teacher recommendations. Teacher Aide hours were secured to assist students and teachers in skills development in Mathematics.
E-Ako Maths membership is to be put in place for all Year 1 -6 students as well as Prodigy Maths and IXL Maths digital skill and strategy builders for all Year 3 -6 students.	Term one	E-Ako Maths membership was available for all students from Year 1-6 and Prodigy Maths and IXL Maths for all students in Year 3-6. E-Ako, Prodigy Maths and IXL were used as 'repetition and practice and as digital skill and strategy builders' for basic facts and complemented Pr1 me Maths as part of Maths rotations. All digital applications used were able to be used at school and home.
School to adopt and implement Pr1 me Maths programme for the teaching and learning of Maths across the whole school in 2020.	Term one	Pr1 me Maths implemented across the school during 2020. The programme ran all year in Years 3-6. Juniors focused on play-based maths 2 days per week and number knowledge and number strategy 3 days per week in Terms 1 and 2. Due to a change in staffing this was modified to 2 days per week strand focused maths and 3 days a week number focused for Term 3 and 4. Problem solving was taught separately across the school.
Whole staff to attend Pr1 me Maths PLD session and Pr1 me Maths 'RoadTrip' to observe Pr1 me Maths implementation in other local schools.	Term one & two.	Staff attended professional development in Term 1 focusing on Workshop development and using the Pr1 me Resources..
Students are to be ability grouped within classes based on Pr1 me Maths placement assessment and OTJ. Students leveled to an appropriate achievement level that encourages challenge but also builds Maths confidence.	Term one	Students were ability grouped for Maths based on the Pr1 me Maths placement assessment and Mathematics PAT for Year 3-6 students. These groups were fluid based on the students strengths, weaknesses and learning needs in Mathematics.

<p>Students work alongside teacher, teacher aide and peers focusing on Number in semester 1 and integrated number and strand in semester 2.</p>	<p>Throughout the year</p>	<p>Students worked alongside the teacher in target Pr1me workshops focusing on Number and Algebra in Semester 1 and Integrated Number and Strand in Semester 2. Teacher Aide was used to work with 'identified target students' to reinforce teaching workshops and guide strategy implementation. Tuakana/Teina was implemented in Year 3-6 in Semester 2 to help students implement strategies learnt the previous term and for students to reinforce their own knowledge of which strategies to use and how they work best.</p>
<p>Target Learners progress within Pr1me Maths monitored and tracked regularly through formative assessment and learning conversations. Progress and achievement data recorded for Target Learners on a 5 week cycle starting in Term 2 using Pr1me Tracking sheets and LPFs.</p>	<p>Throughout the year.</p>	<p>Identified target learners progress was tracked and monitored using Pr1me teaching workshops, learning conversations and marking sessions to formatively assess student knowledge and understanding. Progress and achievement data was not recorded in a until the start of May 2020 following Covid-19 lockdowns. As the year progressed teachers collated anecdotal evidence of achievement and Pr1me assessment tools and Mathematics PAT were used to show summative progress.</p>
<p>Teacher to set goals for all learners identifying current areas of focus and next steps goals to be reviewed 5 weekly. Students to be able to articulate and explain these goals.</p>	<p>Throughout the year.</p>	<p>Teachers set goals for all students based on analysis of assessment data from the start of year. Goals informally reviewed every 5 weeks based on Pr1me workshops and learning conversations. Some students were able to accurately articulate their goals but a majority were not. Accurate regular goal setting will continue to be an area of focus in 2021.</p>
<p>Teachers to use Pr1me Maths Assessment tools and PaCT/LPFs to monitor and track progress to make informed OTJ's.</p>	<p>Throughout the year.</p>	<p>Teachers used Pr1me Assessment tools and Mathematics PAT to make informed OTJ's. Due to Covid-19 lockdowns PaCT and LPFs were not implemented. To be used as part of 'assessment for learning' in 2021.</p>
<p>Additional Numeracy Funding from TSB Grant is be used for Pr1me Maths student resources and PLD.</p>	<p>Throughout the year.</p>	<p>Additional funding from the TSB Numeracy grant was used to purchase student resources and learning materials for Pr1me Maths. All students practice and coursebooks for Pr1me were covered by this grant.</p>
<p>Student assessment data to be shared using e-Tap for whole school analysis.</p>	<p>Throughout the year.</p>	<p>Student data was shared using Google Tracking Sheets developed for Pr1me Maths as e-tap currently does not have the ability to record this information.</p>
<p>Position at the end of 2020</p>		
<p>Our aspirational goal of shifting 8 out of 12 students from working below their expected level to achieving at or above their expected Curriculum Level for Mathematics was met with exactly eight of our targets students now meeting or exceeding their Curriculum level.</p>		
<p>Overall our results do show a slight increase in achievement over 2020. Boys achievement in Mathematics increased from 74% at the end of 2019 to 76.5% same time in 2020, Girls achievement in Mathematics increased from 81% and the end of 2019 to 86% at the same time in 2020.</p>		
<p>Maori achievement in Mathematics also had a small increase with 83.33% of students achieving at or above their expected curriculum level at the end of 2019 and 87.5% achieving at or above at the end of 2020. Our data shows that our biggest area of concern is within our Year 1-4 cohort with 5 students within this group yet to make their expected curriculum level. For this reason we are continuing to focus on accelerating Mathematics achievement particularly in Year 1-4 and this will be one of Mimi Schools' Targets for Student Achievement in 2021.</p>		
<p>In 2020, Professional development was scheduled to develop Mathematics assessment through PaCT and the Learning Progressions Framework. Due to Covid -19 access to regular PLD and mentoring in the accurate use of PaCT and LPF was put on hold until 2021..</p>		
<p>At the end of 2017, 11 students across all year groups were achieving at a level below the National Standard. At the end of 2017, 31 out of 42 students over all year levels were achieving at or above the National Standard. At the end of 2018, 42 out of 50 students over all year levels were achieving at or above their expected New Zealand Curriculum level. At the end of 2019, 31 out of 40 students over all year levels were achieving at or above their expected New Zealand Curriculum level. At the end of 2020, 31 out of 38 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p>		

Analysis of Variance 2020 Maintaining Accelerated Learning in Reading for Priority Learners. End of Year Reflection

Target Area	Accelerate student progress in Reading of 'identified target learners' across the School.	
Strategic Goal	1. All students achieve accelerated progress measured by the New Zealand Curriculum and Learning Progressions Framework.	
Target Group	As of December 2019 12 students from Year 1 - 6 have been identified as 'target learners' in Reading. These are students who are yet to meet their expected curriculum level and those who have just met the expected level and need close monitoring and support as they move to new curriculum levels. Of the 12 identified, 6 are yet to meet their expected curriculum level, 6 of the identified students are in Year 1 - 3, 8 are boys and 4 of the identified students are Māori.	
Annual Goal	To accelerate student achievement for all students in Reading, Writing and Maths particularly in Years 1-4.	
Expected Outcome	To shift 8 of our 12 identified 'target learners' to working at or above their expected curriculum level.	
Historical Position	In 2016 eight students were achieving below in Reading at the end of the year. In 2017 eleven students were below the expected standard in Reading at the end of the year. In 2018 ten students out of 50 were below their expected Curriculum level at the end of the year. In 2019 six students out of 40 were below their expected Curriculum level at the end of the year.	
Planned Actions for 2020	Timeframe	Outcome
Priority learners are to be clearly identified in individual teacher's Classroom Descriptions and action plans created and reflected on throughout the year.	Term one	Priority students were identified in February using 2019 EOY, February assessment data and teacher recommendation. Teacher Aide hours were secured to assist students and teachers in skills development in Reading.
LexiaCore5 membership is to be put in place for all Year 1-6 students and ReadTheory enabled for extension Year 5-6 readers.	Term one	LexiaCore5 membership was available for all students and ReadTheory enabled for extension year 5/6 students. Lexia Core5 is being used as part of Reading rotations as a digital skill and strategy builder. All digital applications used were able to be used at school and home.
School to adopt and implement SharpReading programme for the teaching and learning of Reading across the whole school in 2020 from Week 5.	Term one	SharpReading was implemented and in action across the school during 2020. The programme predominantly ran all year in Years 3-6 and from start of Term 3 in Years 1-2, due to a staffing change. It should be noted that from Term 3 the Year 3/4 class interchanged the SharpReading programme with standard guided reading week about for the term.
Whole staff attended SharpReading Introduction PLD in 2019. BW and NM to attend SR Stage 1&2 and Sharp Phonics in Week 3 Term 1 2020.	Term one	New staff attended targeted professional development in Term 1 introducing the SharpReading programme Junior teachers focused on the SR Stages 1 & 2 with Senior teachers focusing on stages 3-6. .
Students are to be ability grouped within classes based on SharpReading placement assessment and OTJ. Students leveled to appropriate achievement level that encourages challenge but also builds Reading confidence.	Term one	Students were ability grouped for Reading based on the PAT Reading Comprehension, STAR Reading and Running Records. All groupings are fluid based on the students strengths, weaknesses and learning needs in Reading.
Students work alongside teacher, teacher aide and peers focusing on SharpReading strategies taught for their curriculum and reading levels.	Throughout the year	Students worked alongside the teacher in targeted guided SharpReading workshops focusing on implementing the key strategies from Sharp. Teacher Aide was used to work with 'identified target students' to reinforce teaching workshops and guide strategy implementation. Tuakana/Teina was

		<p>implemented in Year 5-6 in Semester 2 to help students implement strategies learnt the previous term and for students to reinforce their own knowledge of which strategies to use and how they work best.</p> <p>Identified target learners progress was tracked and monitored during SharpReading teaching workshops, learning conversations and marking sessions to formatively assess student knowledge and understanding.</p> <p>Progress and achievement data was not recorded in a five week cycle due to the nature of staff development and learning that was required to implement, understand a new programme, but also analyse what was being seen in class learning and how this could be used to inform next steps and progress.</p> <p>Running Records were used in Years 1-4 to track progression, this data was recorded using a Reading Wedge, anecdotal evidence of achievement was also recorded. SharpReading Interest Inventories were used at the end of year to record summative progress.</p>
<p>Target Learners progress within Reading monitored and tracked regularly through formative assessment (Running Records) and learning conversations. Progress and achievement data recorded for Target Learners on a 5 week cycle starting in Term 2.</p>	<p>Throughout the year</p>	<p>Further Professional Learning in Reading scheduled for 2020 to reinforce did not take place due to Covid-19 restrictions and lockdowns during the year. Specific phoenics training for the Junior teachers has been rescheduled to 2021.</p>
<p>Principal and Reading Recovery Teacher to investigate ongoing PLD options for Reading specific programmes across the school.</p>	<p>Throughout the year</p>	<p>Following a review of assessment in 2018, the use of Learning Progressions Framework and PACT as assessment tools for Reading was due to be implemented in 2020. However, due to Covid-19 lockdowns professional learning in using PaCT and LPFs was not accessible and were therefore not implemented. PaCT and LPFs will be used as part of 'assessment for learning' in 2021.</p>
<p>Teachers to set goals for all learners identifying current areas of focus and next steps goals to be reviewed 5 weekly. Students to be able to articulate and explain these goals.</p>	<p>Terms 1 to 3</p>	<p>Teachers met as part of staff meetings to share and discuss strategies and resources in regards to SharpReading and the teaching of reading in general. The reading recovery teacher ran a staff meeting each term introducing new resources and answering questions about teaching practice and next steps for learners. Data was analysed and moderated with input from Reading Recovery teachers and upon occasion the RLLT.</p>
<p>Teachers and Principal to identify students that may benefit from intensive intervention, run for 30 minutes, 4 days a week with either the Principal, Lead Reading Teacher, trained TA or Reading Recovery teacher to provide extra support when and where needed.</p>	<p>Terms 2 to 4</p>	<p>Teachers identified students that require extra intervention. Reading Recovery teacher worked with teachers to identify next steps and areas of focus. Students that were able to be added to Reading Recovery register were so. Teachers also added an extra 'teaching workshop' to each week's programme where and when needed and Teacher Aide was utilised to 'check and repeat' strategies. Students and teachers found that by giving the students the responsibility of attending these extra sessions 'if they needed them' they were more engaged, confident and more active in the implementation of the strategy.</p>
<p>Target learners involvement in interventions (Reading Recovery, RLLit, Grandparent Reading) discussed by teachers and Lead Reading Teacher.</p>	<p>Throughout the year</p>	<p>Targeted learners were actively involved in interventions. 6 students completed Reading Recovery during the year, all Year 3 and 4 students were involved in Grandparent Reading during the year which guaranteed an extra 30 minutes 1 to 1 Reading each week. Our Teacher Aide received training in number of early literacy interventions and delivered the Eraly Words programme to 9 students, the CVC programme to 3, Junior Phonics to 4 and Talk to learn to 4 students during the year.</p>

<p>Teachers to use SharpReading Assessment tools, Running Records, e-Asstle Reading and PaCT/LPFs to monitor and track progress make informed OTJ's.</p>	<p>Throughout the year</p>	<p>Teachers used SharpReading Assessment tools, PAT Reading Comprehension, STAR Reading to make informed OTJ's. PaCT and LPFs were removed from the plan as teachers felt that learning and implementing a new Maths and Reading programme was challenging enough without adding the learning and implementation of PaCT and LPF to the mix.</p>
<p>Continue to use Running Records and the 'Reading Wedge' to track and monitor Reading age and achievement.</p>	<p>Throughout the year</p>	<p>Running Records were used effectively across the school in all Years from 1-6. Reading Wedge was used to track progress in Year 1-2.</p>
<p>Additional Literacy Funding from TSB Grant is be used for SharpReading resources and PLD.</p>	<p>Throughout the year</p>	<p>Additional funding from the TSB Literacy grant was used to purchase resources, and learning materials for SharpReading.</p>
<p>Student assessment data to shared using e-Tap for whole school analysis.</p>	<p>Throughout the year</p>	<p>Student data was shared using Google Tracking Sheets developed for SharpReading as e-tap currently does not have the ability to record this information.</p>
<p>Position at the end of 2020</p>		
<p>Our aspirational goal of shifting 8 out of 12 students from working below their expected level to achieving at or above their expected Curriculum Level for Mathematics was met with 9 of our 12 identified students meeting the expected level at the end of 2020. However we have noted a small decrease of less than 1% in achievement across the school. Boys achievement in Reading has decreased from 78.95% at the end of 2019 to 76.5% at the same time in 2020. Maori achievement in Reading also decreased slightly from 88.89% at the end of 2019 to 87.5% at same time in 2020.</p>		
<p>Our data shows us that we still have some substantial gaps in Reading achievement especially in Years 1-3 with a number of students not yet meeting their expected curriculum levels or not track to meet their levels after 1 year at school. We have also noted that with approximately 10% of the student roll starting in 2020 the impact of the Covid-19 lockdown has certainly affected Reading progress of our Year 1 and Priority Year 2 students.</p>		
<p>Even though we were able to achieve our goal of accelerating a high percentage of our priority learners in reading we still have a considerable work to do to consolidate and strengthen this progress. As a result the gaps we have identified our 2021 Annual Target will focus specifically on identified 'target' students within Years 1-4 who are yet to meet their expected curriculum level and those who have just met the expected level.</p>		
<p>As a result of our assessment data, there are a number of changes that will be implemented to aid the enhancement of Reading in 2021. For our new teaching staff, professional development is scheduled to develop enhanced Reading practice using the 'SharpReading' programme specifically across the school. Following our inability to access regular professional learning opportunities post Covid-19 lockdowns, we are continuing to focus working with the Learning Progression Frameworks and Pact in order, with support from our ALL advisor, to make better 'best fit' judgements, develop stronger strategies for identifying 'next steps' in teaching and learning.</p>		
<p>It is for the above reasons that accelerating Reading achievement will remain as one of Mimi School's Targets for Student Achievement in 2021.</p>		
<p>At the end of 2017, 11 students across all year groups were achieving at a level below the National Standard.</p>		
<p>At the end of 2017, 31 out of 42 students over all year levels were achieving at or above the National Standard.</p>		
<p>At the end of 2018, 40 out of 50 students over all year levels were achieving at or above their expected Curriculum level.</p>		
<p>At the end of 2019, 34 out of 40 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p>		
<p>At the end of 2020, 32 out of 38 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p>		



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Kiwisport Statement 2020: Mimi School 2199

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 Mimi School received \$718.50 excluding GST.

The funding was spent on employing specialist coaches for Turf Hockey and Athletics, travel to sporting events and extra sporting equipment.

In 2020 46 students from Mimi school participated in organised sports across a variety of codes.