Chelsea School

Annual Report
for the year ended
31 December 2019

Ministry Number:	1244
Principal:	Amanda Douglas
School Address:	Onetaunga Road, Birkenhead
School Postal Address:	Onetaunga Road, Birkenhead
School Phone:	09 418 0082
School Email:	office@chelsea.school.nz
Service Provider:	Edtech Financial Services Ltd

CHELSEA PRIMARY SCHOOL

BOARD OF TRUSTEES MEMBERS AND OCCUPATIONS
For the year ending 31 December 2019

NAME	POSITION	OCCUPATION	HOW POSITION ON BOARD GAINED & DATE	TERM EXPIRED OR EXPIRES
Jill Caldwell	Chairperson	Physiotherapist	Elected 03/06/2016	June 2019
Farah Adam	Parent Rep/Chairperson	Lawyer	Re-Elected 07/06/2019	June 2022
Raymond Hayter	Parent Rep	General Manager	Elected 07/12/2017	Dec 2020
Dean Weaver	Parent Rep	Stay Home Parent	Elected 07/12/2017	Dec 2020
Simon Raistrick	Parent Rep	Consultant	Elected 03/06/2016	Resigned Feb 2019
Tsering Pheasant	Parent Rep	Health Care Assistant	Elected 07/06/2019	June 2022
Jo Sutton	Parent Rep	General Manager	Elected 07/06/2019	June 2022
Rebecca Hedges	Staff Rep	Teacher	Elected 07/06/2019	June 2022
Amanda Douglas	Principal			

Chelsea School
Annual Report

For the year ended 31 December 2019

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Chelsea 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.

Farah S. Khan

Full Name of Board Chairperson

Signature of Board Chairperson

17/7/2020

Date:

Amanda Douglas

Full Name of Principal

Signature of Principal

17/7/2020.

Date:

Chelsea 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	3,110,425	3,005,519	3,013,683
Locally Raised Funds	3	251,505	239,250	259,001
Interest Income		4,405	9,000	8,783
International Students	4	118,420	125,000	127,540
		3,484,755	3,378,769	3,409,007
Expenses				
Locally Raised Funds	3	109,608	106,400	119,260
International Students	4	15,847	20,000	15,817
Learning Resources	5	2,020,886	1,877,313	1,919,068
Administration	6	214,458	244,256	214,307
Finance		3,169	-	3,805
Property	7	1,027,569	1,066,500	1,055,994
Depreciation	8	91,170	90,000	83,426
Loss on Disposal of Property, Plant and Equipment		753	-	3,448
		3,483,460	3,404,469	3,415,125
Net Surplus / (Deficit) for the year		1,295	(25,700)	(6,118)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,295	(25,700)	(6,118)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Chelsea School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Balance at 1 January		596,567	596,567	591,295
Total comprehensive revenue and expense for the year		1,295	(25,700)	(6,118)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	11,390
Equity at 31 December	23	597,862	570,867	596,567
Retained Earnings		597,862	570,867	596,567
Equity at 31 December		597,862	570,867	596,567

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.

Chelsea School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	9	451,906	340,082	406,172
Accounts Receivable	10	176,319	104,246	104,246
GST Receivable		-	20,337	20,337
Prepayments		31,598	5,384	5,384
Inventories	11	-	1,808	1,808
		659,823	471,857	537,947
Current Liabilities				
GST Payable		2,074	-	-
Accounts Payable	13	159,174	160,805	160,805
Revenue Received in Advance	14	126,362	49,993	49,993
Provision for Cyclical Maintenance	15	2,727	32,727	32,727
Finance Lease Liability - Current Portion	16	20,721	19,491	20,290
Funds Held for Capital Works Projects	17	75,331	-	-
		386,389	263,016	263,815
Working Capital Surplus/(Deficit)		273,434	208,841	274,132
Non-current Assets				
Property, Plant and Equipment	12	341,999	375,926	345,826
		341,999	375,926	345,826
Non-current Liabilities				
Provision for Cyclical Maintenance	15	10,125	13,900	3,900
Finance Lease Liability	16	7,446	-	19,491
		17,571	13,900	23,391
Net Assets		597,862	570,867	596,567
Equity	23	597,862	570,867	596,567

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

Chelsea School

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		554,582	550,166	576,156
Locally Raised Funds		189,480	228,179	257,657
International Students		201,956	138,184	101,181
Goods and Services Tax (net)		22,411	-	(16,076)
Payments to Employees		(377,004)	(461,008)	(361,495)
Payments to Suppliers		(502,653)	(286,445)	(507,849)
Cyclical Maintenance Payments in the year		(19,924)	-	(23,228)
Interest Paid		(3,169)	-	(3,805)
Interest Received		4,434	9,048	9,859
Net cash from Operating Activities		70,113	178,124	32,400
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,552
Purchase of PPE (and Intangibles)		(78,726)	(192,302)	(115,006)
Purchase of Investments		-	-	102,998
Net cash from Investing Activities		(78,726)	(192,302)	(10,456)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	11,389
Finance Lease Payments		(20,984)	(51,912)	(18,923)
Funds Held for Capital Works Projects		75,331	-	-
Net cash from Financing Activities		54,347	(51,912)	(7,534)
Net increase/(decrease) in cash and cash equivalents		45,734	(66,090)	14,410
Cash and cash equivalents at the beginning of the year	9	406,172	406,172	391,762
Cash and cash equivalents at the end of the year	9	451,906	340,082	406,172

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.

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Chelsea 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.

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 26.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

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

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease 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.

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.

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.

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.

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.

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.

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.

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.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

Property, Plant and Equipment

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building improvements to Crown owned assets	8-50 years
Furniture and equipment	2.7-10 years
Information and communication technology	2.7-5 years
Textbooks	3 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment 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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from camp income 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

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).

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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational Grants	543,390	550,166	498,583
Teachers' Salaries Grants	1,726,555	1,615,353	1,619,900
Use of Land and Buildings Grants	829,288	840,000	822,309
Resource Teachers Learning and Behaviour Grants	875	-	-
Other MoE Grants	10,317	-	72,891
	3,110,425	3,005,519	3,013,683

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	123,295	119,050	117,480
Activities	95,635	95,400	104,105
Trading	10,411	21,800	29,107
Fundraising	903	3,000	8,309
Overseas Travel	21,261	-	-
	251,505	239,250	259,001
Expenses			
Activities	65,419	83,400	86,648
Trading	16,330	21,000	29,366
Fundraising (Costs of Raising Funds)	1,310	2,000	3,246
Overseas Travel	26,549	-	-
	109,608	106,400	119,260
Surplus/ (Deficit) for the year Locally Raised Funds	141,897	132,850	139,741

Locally Raised Funds: During the year ended December 2019, students undertook a trip to Paynesville, Australia. This was fully funded by the teachers and students.

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	14	0	20

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
International Student Fees	118,420	125,000	127,540
Expenses			
Commissions	9,011	20,000	12,006
International Student Levy	2,020	-	1,278
Other Expenses	4,816	-	2,533
	15,847	20,000	15,817
Surplus/ (Deficit) for the year International Students	102,573	105,000	111,723

International Students: During the year ended December 2019 the Principal and Manager of International Students travelled to China at a cost of $6,971 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees received.

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Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	24,961	29,400	36,080
Equipment Repairs	918	2,000	1,837
Information and Communication Technology	5,121	9,000	24,414
Library Resources	2,106	2,750	1,383
Employee Benefits - Salaries	1,950,553	1,780,663	1,819,021
Staff Development	37,227	53,500	36,333
	2,020,886	1,877,313	1,919,068

6 Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	6,350	6,690	6,190
Board of Trustees Fees	3,425	3,680	3,295
Board of Trustees Expenses	15,574	17,500	249
Communication	7,636	9,000	14,216
Consumables	42,487	44,100	24,012
Operating Lease	-	-	4,039
Other	19,428	31,634	33,692
Employee Benefits - Salaries	103,055	117,852	111,944
Insurance	5,384	6,000	9,170
Service Providers, Contractors and Consultancy	11,119	7,800	7,500
	214,458	244,256	214,307

7 Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	24,814	26,200	20,112
Consultancy and Contract Services	-	-	60,185
Cyclical Maintenance Expense	19,209	10,000	4,704
Grounds	8,773	10,100	13,519
Heat, Light and Water	-	-	30,532
Rates	149	1,200	131
Repairs and Maintenance	17,105	33,000	36,786
Use of Land and Buildings	858,415	873,600	822,309
Security	49,510	52,400	11,820
Employee Benefits - Salaries	49,594	60,000	55,896
	1,027,569	1,066,500	1,055,994

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Depreciation

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Building Improvements - Crown	16,262	18,000	16,545
Furniture and Equipment	27,114	22,000	20,688
Information and Communication Technology	19,671	20,000	18,963
Textbooks	5,965	7,000	5,426
Leased Assets	20,551	20,000	19,007
Library Resources	1,607	3,000	2,797
	91,170	90,000	83,426

9 Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	200	200	200
Bank Current Account	333,437	339,882	288,070
Bank Call Account	118,269	-	117,902
Cash and cash equivalents for Cash Flow Statement	451,906	340,082	406,172

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

10 Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	56,971	-	2,113
Interest Receivable	19	-	48
Teacher Salaries Grant Receivable	119,329	104,246	102,085
	176,319	104,246	104,246
Receivables from Exchange Transactions	56,990	-	2,161
Receivables from Non-Exchange Transactions	119,329	104,246	102,085
	176,319	104,246	104,246

11 Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Stationery	-	1,808	1,808
	-	1,808	1,808

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

2019	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Building Improvements	81,081	-	-	-	(16,262)	**64,819**
Furniture and Equipment	146,636	62,385	-	-	(27,114)	**181,907**
Information and Communication Technology	50,364	14,973	-	-	(19,671)	**45,666**
Textbooks	18,433	-	-	-	(5,965)	**12,468**
Leased Assets	37,070	9,370	-	-	(20,551)	**25,889**
Library Resources	12,242	1,368	(753)	-	(1,607)	**11,250**
Balance at 31 December 2019	345,826	88,096	(753)	-	(91,170)	**341,999**

2019	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$
Building Improvements	641,559	(576,740)	**64,819**
Furniture and Equipment	549,353	(367,446)	**181,907**
Information and Communication Technology	199,193	(153,527)	**45,666**
Textbooks	23,860	(11,392)	**12,468**
Leased Assets	81,572	(55,683)	**25,889**
Library Resources	62,615	(51,365)	**11,250**
Balance at 31 December 2019	1,558,152	(1,216,153)	**341,999**

The net carrying value of equipment held under a finance lease is $25,889 (2018: $37,070).

2018	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Building Improvements	97,626	-	-	-	(16,545)	**81,081**
Furniture and Equipment	121,198	46,387	(258)	-	(20,688)	**146,636**
Information and Communication Technology	30,822	41,543	(3,040)	-	(18,963)	**50,364**
Textbooks	-	23,860	-	-	(5,426)	**18,433**
Leased Assets	31,170	24,906	-	-	(19,007)	**37,070**
Library Resources	13,524	1,663	(149)	-	(2,797)	**12,242**
Balance at 31 December 2018	294,340	138,359	(3,447)	-	(83,426)	**345,826**

2018	Cost or Valuation	Accumulated Depreciation	Net Book Value
	$	$	$
Building Improvements	641,559	(560,478)	**81,081**
Furniture and Equipment	486,968	(340,332)	**146,636**
Information and Communication Technology	184,219	(133,855)	**50,364**
Textbooks	23,860	(5,427)	**18,433**
Leased Assets	72,202	(35,132)	**37,070**
Library Resources	65,260	(53,018)	**12,242**
Balance at 31 December 2018	1,474,068	(1,128,242)	**345,826**

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating Creditors	20,252	160,805	38,806
Accruals	6,350	-	6,314
Employee Entitlements - Salaries	120,663	-	102,086
Employee Entitlements - Leave Accrual	11,909	-	13,599
	159,174	160,805	160,805
Payables for Exchange Transactions	159,174	160,805	160,805
	159,174	160,805	160,805

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
International Student Fees	120,345	49,993	36,809
Other	6,017	-	13,184
	126,362	49,993	49,993

15 Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	36,627	46,627	55,151
Increase/(decrease) to the Provision During the Year	7,679	10,000	4,704
Use of the Provision During the Year	(31,454)	(10,000)	(23,228)
Provision at the End of the Year	12,852	46,627	36,627
Cyclical Maintenance - Current	2,727	32,727	32,727
Cyclical Maintenance - Term	10,125	13,900	3,900
	12,852	46,627	36,627

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for computers and photocopier.
Minimum lease payments payable (includes interest portion):

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	22,418	-	20,290
Later than One Year and no Later than Five Years	7,986	-	19,491
	30,403	-	39,781

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

17 Funds Held for Capital Works Projects

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

	2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
AMS Combined - #214066	*In progress*	-	78,863	8,499	-	70,364
Canopy Roof # 214064	*Completed*	-	36,000	31,033	-	4,967
Totals		-	114,863	39,532	-	75,331

Represented by:

Funds Held on Behalf of the Ministry of Education	75,331
	75,331

	2018	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M) $	Closing Balances $
		-	-	-	-	-
Totals		-	-	-	-	-

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 $
Board Members		
Remuneration	3,425	3,295
Full-time equivalent members	0.06	0.29
Leadership Team		
Remuneration	315,808	222,018
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	319,233	225,313
Total full-time equivalent personnel	3.06	2.29

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	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over $100,000 (2018: Nil).
The disclosure for 'Other Employees' does not include remuneration of the Principal.

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

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

(Contingent liabilities and assets as 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.

RSM

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as 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:

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Financial assets measured at amortised cost (2018: Loans and receivables)	$	$	$
Cash and Cash Equivalents	451,906	340,082	406,172
Receivables	176,319	104,246	104,246
Total Financial assets measured at amortised cost	628,225	444,328	510,418
Financial liabilities measured at amortised cost			
Payables	159,174	160,805	160,805
Finance Leases	28,167	19,491	39,781
Total Financial Liabilities Measured at Amortised Cost	187,341	180,296	200,586

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. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

A reduction in revenue from student fees & short-stay charges from International students, including the potential loss of current and prospective students due to the disruption and/or pressures created by COVID-19.

26 Adoption of PBE IFRS 9 Financial Instruments

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

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

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

27 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.

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Independent Auditor's Report

To the readers of Chelsea School's Financial statements For the year ended 31 December 2019

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 24 July 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 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

RSM Hayes Audit is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

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 includes the statement of responsibility, board member list, and analysis of variance, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

Don Aue
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Chelsea Primary School

Analysis of Variance for 2019

Progress against strategic goals, 2019

Strategic Goal	2019	Actions of note
1. **Partnerships** To build authentic partnerships so that our learners are nurtured to grow and supported to succeed.	1.1 Cultural competencies documents such as Tātaiako and Tapasā are unpacked and PD sessions planned and delivered to staff. These will form the beginning of a Chelsea School Cultural Competencies Framework.	Tātaiako staff meeting led by Sarah and Sven. Robust discussion about what impact the key elements of this document have on practice and the way that Māori experience success as Māori. Increased levels of tracking and strengthened partnerships with whanau. Nicola, Amanda Janine attended Tapasā workshop. Staff meeting planned.
	1.2 Investigate the needs of our community and plan learning/information evenings to improve shared understanding of learning, assessment and knowledge of our akonga.	PREP programme redesigned to target areas of importance/interest. New parents meetings International meetings now attended by agents who can translate. Puberty information evening Student Led Conferences
	1.3 To develop a set of norms for collaboration between colleagues at Chelsea School so that there is a shared sense of responsibility for student outcomes.	Clear plan for collaboration at our school is now understood by all staff. Collaboration team formed. 3 Teachers attended 'Mahi Tahi - Effective Collaboration' and shared learning at staff meeting. Designed norms for effective collaboration alongside teachers.

	1.4 To engage and consult with cultural groups through hui, fono and international parents meetings in order to meet specific learning needs, set goals and to gather voice about beliefs, values and celebrations.	Successful hui throughout the year, attached to events such as Matariki Breakfast and festival practices (authentic reasons for connecting). First Māori learner hui was held this year. Fed back to whanau. Successful Russian celebration was run by Kay Finlay with great input and ownership from our Russian community. Mother language week and the place of first language within our school was very successful.
	1.5 Strengthen support for SENCO and GATE learners, by updating our processes and procedures to ensure that support is timely and effective.	Systems redesign by Sven and Janine. Both enrolled in SENCO course run by Jenny Tebbut from Raising Achievement. School Audit of how we cater to learner needs (diversity, high and low) including policies for Special Needs, SLDs, GATE, our register and SENCO job descriptions. This resulted in an Implementation Plan to update some areas of development. Overseeing of student needs is shared between both SENCO.
2. **Curriculum** To design a responsive Chelsea Curriculum that engages, challenges and inspires so that our learners are empowered	2.1 As a result of learning from 2018 and ongoing professional learning, define the crucial elements and beliefs that define what 'Learning Through Play' is at Chelsea School in Year 0 - 2.	Kākano and Pakiaka Teams have created and adjusted their statements outlining the key beliefs and elements of Learning Through Play. Visits to other schools and PD (Longworth Education) have enhanced our vision for Learning Through Play. Rito Team (Y3/4) have begun to unpack their picture of how this looks at this level.
	2.2 Develop a consistent, school wide set of learning progressions in reading, writing and maths that provide teachers and students with clear learning pathways from Y0-6.	Progressions in Reading, Writing and Maths have been created and refined. These have now been uploaded into Hero and will form the majority of our assessment and inform teaching and learning in 2020.

	2.3 To review and refine the local school curriculum framework that develops a shared understanding of learning areas and reflects what we value as a school/community.	We have unpacked and explored 'Local Curriculum Series' and have run consultation sessions with our community. Our Values and DNA are under review. We have identified key elements of our curriculum that we will further develop in 2020. We have also engaged Jan Hill to help us with the process of designing and developing our local curriculum. We have met with kaumatua to ensure we understand the importance of 'our place' and to make sure that we are capturing the perspective of tangata whenua.
	2.4 Share progress of the emerging Chelsea Inquiry Model, collating and considering staff feedback. Develop key skills for each stage of the model.	Model has been finalised and trialed by members of the Inquiry Improvement Team. Each stage of the inquiry cycle has been unpacked into skill-based continuums so that we can build our learner inquiry skills as they move through the school.
	2.5 Ensure that teaching and learning is differentiated and responsive to individual needs/strengths/interests, optimising student outcomes. Review outcomes for impact.	We have continued to focus on responsive teaching using the Notice, Recognise, Respond model. Our data shows a high level of achievement. Progress is tracked regularly and teams engage in discussions about successes, challenges and practice goals. Collaborative Team Inquiries have been a big success this year, with impact measured and celebrated.
	2.6 Develop a framework based on research for what student agency will look like in our learning spaces at Chelsea Primary	We have engaged in 'Learn Like a Pirate' in order to stretch our understanding of learner agency. We have found through inquiry, that our learners have a good level of student voice, but don't always have authentic input or decision-making power over their learning. Baseline data has been collected to show whether our learners know what they're learning and why.

3. **Future-Focused** To prepare learners for a rapidly-changing world so that they have the capacity to thrive, adapt and contribute.	3.1 To build an understanding of hauora (wellbeing) and respond to areas of need identified through student and community voice.	Te whare tapa whā model of hauora introduced with staff. Nicola and Rebecca completed 'Pause Breathe Smile' training through The Mindfulness Education Group. Trialling in their classes and teams. Staff meetings planned to unpack the key concepts of this model. Discussion with Jan Hill about hauora being a key aspect of our local curriculum.
	3.2 Continue to gather and collate longitudinal data in order to address trends in the understanding and use of DNA, and its role in lifelong learning	DNA data from mid year reports will be analysed at different levels (class, team, whole school) to plan forward and inform strategic direction moving forward. Well underway. Resource banks of texts, video clips and teaching and learning experiences are used in classrooms and team level planning to address next steps. The language of DNA is heard throughout the school on a minute by minute basis as a vehicle to promote learning and student agency. All learners from Yr0-6 can understand, use and apply the language of DNA in their daily interactions with teachers and each other. Panui regularly has content which is related to DNA examples from a range of sources to provide inspiration and talking points. Discussions have been held regarding the feedback and an awareness of the need to bring in an element of 'kindness' into our Values and DNA is acknowledged. This is being addressed through frequent discussions and noticing kindness. 'The wheel of kindness' has become part of assemblies.
	3.3 To investigate and inquire into opportunities and needs within our	Student Council are currently involved in a playground inquiry to lead and plan the redevelopment of the junior playground. They

	community so that our learners can problem-solve and contribute as proactive citizens.	also have input into mufti days and which causes we choose to support. This has become part of our conceptual planning and inquiry. When we meet together as a staff at the initial planning stages, we make connections to our community, country and world. Students do the same when they contribute at the planning stages.
	3.4 Use the Digital Technologies Roadmap to plan and deliver relevant PD and to develop a framework for the Digital Technologies and a best practice matrix to help teachers identify particular areas of need.	Enables and blockers identified, T4, 2018 using the DT Road Map. To be used to plan appropriate PD delivery. Amanda and Jennie attended a MoE led workshop mid Term 1 that helped us begin the task of creating a DT strategic plan. We identified our big vision for the school. Using the Netsafe Safeguard Review kit we have surveyed teachers and a small group of Year 5/6 students who represent all students for their knowledge of digital citizenship. We are now identifying goals and formulating an action plan. Week 8 Term 3 the D.T. Team met with a MoE accredited facilitator (Clive Francis) who helped us work on an application for funding of 100 hours external facilitation to begin at the beginning of Term 1 2020 if successful. Applications are processed at the end of October. Tekkie Tuesday 8am workshops have been offered since the beginning of Term 2 with staff and the DT curric team leading with PD around apps that can be used in the classroom.

Target 1

Strategic Goal 2	Annual Goal	Annual Target
Curriculum To design a responsive Chelsea Curriculum that engages, challenges and inspires so that our learners are empowered 2.5 Ensure that teaching and learning is differentiated and responsive to individual needs/strengths/interests, optimising student outcomes. Review outcomes for impact.	To increase progress and achievement of Māori learners in Reading, Writing and Maths.	By the end of the year, the achievement of our Māori learners will be comparable to the achievement of 'all learners' at Chelsea School.

Baseline Data (End of 2018 OTJs)

All Māori Learners

	Well Below Expectation	Below Expectation	At Expectation	Above Expectation	At and Above Expectation
Reading		42%	31%	27%	58%
Writing		42%	54%	4%	58%
Maths	4%	35%	54%	8%	63%

Māori Learners who will be at Chelsea School during 2019

Red figures show shift represented by end of year 2019 data.

	Well Below Expectation	Below Expectation	At Expectation	Above Expectation	At and Above Expectation
Reading	0% (0%)	50% (28%)	30% (52%)	20% (19%)	50% (71%)
Writing	0% (0%)	50% (33%)	45% (62%)	5% (4%)	50% (66%)
Maths	5% (0%)	40% (38%)	50% (52%)	5% (9%)	55% (61%)

All learners who will be at Chelsea School during 2019

	Well Below Expectation	Below Expectation	At Expectation	Above Expectation	At and Above Expectation
Reading	3% (2%)	26% (19%)	45% (46%)	26% (33%)	71% (79%)
Writing	2% (1%)	19% (20%)	67% (62%)	12% (17%)	79% (79%)
Maths	1% (2%)	19% (19%)	58% (55%)	21% (24%)	79% (79%)

Disparity between all learners and Māori learners

Curriculum Area	2018	2019	Improvement of Māori learners achieving at or above.
Reading	21%	8%	13%
Writing	29%	13%	16%
Maths	24%	18%	6%

Action Plan

Who	Indicators of Progress	When (Term) 1	2	3	4
Classroom Teachers SLT	Further, analyse a range of achievement data for Maori learners who are not achieving at expectation.				
Classroom Teachers SLT	Create action plans for these learners alongside their classroom teachers and whanau.				
Classroom Teachers	Teachers to action tailored support plans.				
Sven/Janine (SENCOs)	SENCO analyse data and discuss potential options for extra support.				
SLT Learners	Members of SLT to each target a group of learners and start to build relationships. Discussion about what is going well as well as goal setting.				
SLT Learners	SLT support action plans by regularly meeting with target learners to facilitate learning. E.g. reading together, learning challenges.				
Teachers SLT Whanau	Teachers and SLT will be in regular contact with whanau in order to share information, working together to support learners.				
Teachers SLT	Progress and achievement is formally tracked each term and analysed.				

Monitoring
Progress against target will be tracked and discussed termly, and reported on mid year and again at the end of the 2019. Teams will revisit frequently as part of their target/focus/stretch discussions and collaborative inquiries.

Variance

Reading

7/10 learners have made accelerated progress based on tool data.
4/10 have moved from B expectation to AT
3/10 are making progress, but less than expected

Writing

5/8 learners have made accelerated progress based on tool data.
3/8 learners have moved from B expectation to AT
3/8 learners have made progress, but less than expected

Maths

5/8 learners have made accelerated progress (4 learners have moved from B expectation to AT, 1 learner has moved from WB to B expectation)
3/8 learners have made progress, but less than expected.

Reasons for variance

Actions within our improvement plan sharpened our focus on our Māori learners. We have strengthened our partnerships with whanau through authentic hui opportunities. The collection of Māori learner voice gave us valuable insight into thoughts and feelings about identity, values and perceptions of themselves as learners within our school.
Robust discussion and unpacking of key documents such as Tātaiako increased teacher knowledge and understanding of Māori perspectives.
Increased tracking of Māori learners helped teachers to respond to needs and to adjust practice in order to better meet the learning needs of our learners.
SEN tracking and the matching of learner needs with support programmes has also had a positive impact.
SLT involvement in learning programmes and building relationships has also had an impact on achievement, attitude and self confidence.

Where to next

- While we have made significant shifts in closing the disparity, we still have work to do in this area. We are confident that with continued focus we can further narrow our disparity.
- Further developing learning-based partnerships with whanau
- Potential IEPs for learners who are not making accelerated progress

Target 2

Strategic Goal 2	Annual Goal	Annual Target
Curriculum To design a responsive Chelsea Curriculum that engages, challenges and inspires so that our learners are empowered 2.5 Ensure that teaching and learning is differentiated and responsive to individual needs/strengths/interests, optimising student outcomes. Review outcomes for impact.	To increase progress and achievement of Y3-5 girls in Mathematics, reducing the disparity between boys and girls achievement.	By the end of the year, the achievement of our Y3-5 girls in Maths will be comparable to the achievement of Y3-5 boys in Maths at Chelsea School.

	Well Below		Below		At		Above		
	B	G	B	G	B	G	B	G	
Year 3	0%	0%	11%	29%	75%	61%	14%	11%	
Year 4	6%	0%	20%	38%	46%	50%	29%	12%	
Year 5	3%	3%	16%	27%	29%	33%	52%	36%	

Disparity

EOY 2018: 33% of girls within Yrs 3-5 (2019) are well below or below expectation in Maths.

EOY 2018: 19% of boys within Yrs 3-5 (2019) are well below or below expectation in Maths.

Comparative Data - Black (2018), Red (2019)

	Well Below		Below		At		Above	
	B	G	B	G	B	G	B	G
Year 3	0% (4%)	0% (0%)	7% (33%)	19% (62%)	78% (26%)	76% (19%)	15% (37%)	5% (19%)
Year 4	3% (0%)	0% (0%)	19% (16%)	35% (23%)	47% (34%)	52% (58%)	31% (50%)	13% (19%)
Year 5	4% (11%)	3% (3%)	19% (11%)	30% (7%)	30% (48%)	27% (77%)	48% (30%)	40% (13%)

	Well Below and Below Expectation		At and Above Expectation	
	2018	**2019**	**2018**	**2019**
Boys	17%	24%	83%	76%
Girls	30%	28%	70%	72%

Who	Indicators of Progress	When (Term) 1	2	3	4
SENCO	Use OTJs and tool data to prioritise maths learning support. COSMDBRIC & SPRING				
Teachers Team Leaders	Analyse tool data to establish areas of need. Explicitly plan a series of teaching and learning to address.				
Teachers and SLT	Interview these target learners to understand their attitude to maths and any barriers to progress that they identify. Analyse. Measure shift mid-year and end of the year.				

SENCO Maths Leaders	Plan and facilitate a parent evening for parents of learners who are below expectation in order to create a 'wrap around' plan, shared knowledge and partnerships to support learning at school and home.				
Masters & PhD Teachers	Inquire into girls achievement in maths. Use research to make decisions about programming that is proven to help with girls achievement in Maths.				
Teachers	Track target learner closely, using progressions to monitor their progress regularly. Termly assessment using the Pearson tool.				
SLT/Teachers	Identify and participate in Maths PD that will help grow the capability of teachers.				
Teachers	Share findings with all teachers regularly.				

Monitoring

Progress against target will be tracked and discussed termly, and reported on mid year and again at the end of the 2019. Rito and Māhuri Teams will be tracking and inquiring into these learners and responding to need through collaborative team inquiries.

Analysis of Variance

Year 3

4/8 learners from this target group left the school during 2019.
3/8 learners made progress, but not accelerated.
1/8 made limited progress.

Year 4

2 learners from this target group left the school within 2019.
7/11 learners have made accelerated progress, with 5 moving from B to AT expectation, and 1 moving from B to AB expectation.
4/11 learners remain B expectation.

Year 5

7/10 learners have made accelerated progress, with 6 moving from B to AT expectation and 1 moving from WB to B expectation.
1/10 learners have made accelerated progress according to tool data, but have not moved to AT expectation.
The remaining two learners have made small shifts rather than accelerated learning and will remain as target learners moving into 2020.

Reasons for variance

Both Māhuri and Rito Teams have inquired into Maths as their collaborative inquiries.

Research formed the foundation of decision making, especially around girls attitudes and feelings about Maths in general and their relationship to Maths learning. The year 4 and 5 cohorts made significant shifts, and this can be attributed to changes in approach and teacher practice. One example of this was the Māhuri girls maths groups. Collaborative teaching made it possible for frequent targeted teacher of this identified group of learners. Learner voice was collected frequently and analysis of voice, attitude and achievement was tracked and analysed in order to plan next steps.

Where to next:

- Investigation into OTJ practices and capabilities at Yr2/3.
- Revisiting our maths programming at Y2 level. Number knowledge has been identified as a gap in achievement.
- Janine Cross to inquire into maths teaching and OTJs