TIME

Change paragraph when the writing changes from one time to another. E.g. Morning and then evening or in the past and then the future.

TOPIC

Change paragraph when you change from one topic or point to another.

TiPToP

PLACE

Change paragraph when you start talking about a different place. E.g. On the beach and then on the ship.

PERSON

Change paragraph you change from one speaker to another, when writing out speech.