

Ngaruawahia Primary School

" MANA TE TUATAHI "



2019 ANNUAL REPORT AND FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ngaruawahia School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co, 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 19, 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 30 June 2020. 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 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 24 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 20 for the Kiwi Sport Statement and pages 1 to 5 for the Analysis of Variance Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (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 the School.



R K Owen
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

NGARUAWAHIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1849
Principal: M T Hamill
School Address: Galileo Street, Ngaruawahia
School Postal Address: PO Box 95, Ngaruawahia 3742
School Phone: 07 824 8426
School Email: office@ngaruawahia.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Peter Symons	Chairperson	Elected	May-22
Maria Hamill	Principal	Ex officio	
Sirbena Taha	Treasurer	Elected	May-22
Raewyn Tarawhiti	Secretary	Co-opted	Dec-19
Tania Maru	Parent Rep	Elected	May-22
Tiriti Punga	Parent Rep	Elected	May-22
Keri Creed	Parent Rep	Elected	Nov-19
Te Waaka Konui	Staff Rep	Elected	May-22

Accountant / Service Provider: Granville & She Ltd

NGARUAWAHIA SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 10</u>	Statement of Accounting Policies
<u>11 - 19</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Ngaruawahia 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.

Peter Symons.
Full Name of Board Chairperson

MARIA HAMILL
Full Name of Principal

P.T. Symons
Signature of Board Chairperson

[Signature]
Signature of Principal

29-6-2020.
Date:

29/6/20
Date:

Ngaruawahia School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,663,810	1,617,250	1,770,843
Locally Raised Funds	3	70,535	60,600	66,458
Interest income		1,946	1,000	2,335
		<u>1,736,291</u>	<u>1,678,850</u>	<u>1,839,636</u>
Expenses				
Locally Raised Funds	3	37,666	23,800	19,334
Learning Resources	4	1,025,105	1,006,250	1,125,163
Administration	5	122,059	112,650	112,686
Finance		1,390	100	3,100
Property	6	565,261	520,850	545,077
Depreciation	7	46,972	20,000	49,420
		<u>1,798,453</u>	<u>1,683,650</u>	<u>1,854,780</u>
Net Surplus / (Deficit) for the year		(62,162)	(4,800)	(15,144)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(62,162)</u>	<u>(4,800)</u>	<u>(15,144)</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.



Ngaruawahia School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>311,248</u>	<u>311,248</u>	<u>322,544</u>
Total comprehensive revenue and expense for the year		(62,162)	(4,800)	(15,144)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	3,848
Equity at 31 December	22	<u>249,086</u>	<u>306,448</u>	<u>311,248</u>
Retained Earnings		249,086	306,448	311,248
Equity at 31 December		<u>249,086</u>	<u>306,448</u>	<u>311,248</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.



Ngaruawahia School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	71,644	134,887	149,950
Accounts Receivable	9	78,463	73,000	73,484
GST Receivable		5,747	5,000	4,524
Prepayments		7,357	5,000	4,266
Inventories	10	12,966	12,500	14,428
Funds Due for Capital Works Project	16	28,216	28,000	7,980
		<u>204,393</u>	<u>258,387</u>	<u>254,632</u>
Current Liabilities				
Accounts Payable	12	76,758	73,900	80,310
Revenue Received in Advance	13	3,258	3,000	4,195
Provision for Cyclical Maintenance	14	91,125	91,125	82,487
Finance Lease Liability - Current Portion	15	11,783	11,750	15,284
		<u>182,924</u>	<u>179,775</u>	<u>182,276</u>
Working Capital Surplus/(Deficit)		21,469	78,612	72,356
Non-current Assets				
Property, Plant and Equipment	11	246,160	246,386	243,775
		<u>246,160</u>	<u>246,386</u>	<u>243,775</u>
Non-current Liabilities				
Finance Lease Liability	15	18,543	18,550	4,883
		<u>18,543</u>	<u>18,550</u>	<u>4,883</u>
Net Assets		<u>249,086</u>	<u>306,448</u>	<u>311,248</u>
Equity	22	<u>249,086</u>	<u>306,448</u>	<u>311,248</u>

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



Ngaruawahia School

Statement of Cash Flows

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	360,879	384,535	463,144
Locally Raised Funds	60,421	50,194	65,169
Goods and Services Tax (net)	(1,223)	(315)	(578)
Payments to Employees	(237,120)	(257,624)	(304,983)
Payments to Suppliers	(199,759)	(160,254)	(182,129)
Interest Paid	(1,390)	(100)	(3,100)
Interest Received	1,946	1,000	2,374
Net cash from Operating Activities	<u>(16,246)</u>	17,436	39,897
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(30,081)	(11,037)	(21,785)
Net cash from Investing Activities	<u>(30,081)</u>	(11,037)	(21,785)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	3,848
Finance Lease Payments	(11,743)	(1,442)	(14,386)
Funds Held for Capital Works Projects	(20,236)	(20,020)	12,456
Net cash from Financing Activities	<u>(31,979)</u>	(21,462)	1,918
Net increase/(decrease) in cash and cash equivalents	<u><u>(78,306)</u></u>	<u><u>(15,063)</u></u>	<u><u>20,030</u></u>
Cash and cash equivalents at the beginning of the year	8 149,950	149,950	129,920
Cash and cash equivalents at the end of the year	8 <u><u>71,644</u></u>	<u><u>134,887</u></u>	<u><u>149,950</u></u>

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..



Ngaruawahia School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) 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	10–50 years
Furniture and equipment	10 years
Information and communication technology	5–10 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

k) 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.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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



n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) 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).

p) Financial Assets and Liabilities

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

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

q) Borrowings

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

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

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

r) 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.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	310,933	320,000	351,850
Teachers' Salaries Grants	895,371	884,650	907,127
Use of Land and Buildings Grants	412,626	412,600	409,471
Other MoE Grants	44,880	-	102,395
	<u>1,663,810</u>	<u>1,617,250</u>	<u>1,770,843</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	3,468	400	553
Technology	33,875	30,000	32,347
Activities	22,756	22,000	17,970
Trading	4,599	4,100	9,733
Fundraising	5,687	-	-
Other Revenue	150	4,100	5,855
	<u>70,535</u>	<u>60,600</u>	<u>66,458</u>
Expenses			
Activities	33,218	20,000	12,110
Trading	4,448	3,800	7,224
	<u>37,666</u>	<u>23,800</u>	<u>19,334</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>32,869</u>	<u>36,800</u>	<u>47,124</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	28,222	23,750	31,341
Equipment Repairs	1,829	3,050	371
Information and Communication Technology	17,006	28,500	15,534
Employee Benefits - Salaries	973,438	946,950	1,071,482
Staff Development	4,610	4,000	6,435
	<u>1,025,105</u>	<u>1,006,250</u>	<u>1,125,163</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,015	4,000	3,718
Board of Trustees Fees	4,495	4,500	3,750
Board of Trustees Expenses	3,468	4,100	2,841
Intervention Costs & Expenses	4,560	3,950	4,308
Communication	2,192	2,100	3,393
Other	10,063	9,500	5,195
Employee Benefits - Salaries	80,708	75,000	77,967
Insurance	2,058	1,500	1,114
Service Providers, Contractors and Consultancy	10,500	8,000	10,400
	<u>122,059</u>	<u>112,650</u>	<u>112,686</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	3,723	2,000	2,885
Cyclical Maintenance Provision	8,638	7,200	8,639
Grounds	15,505	3,400	19,040
Heat, Light and Water	29,552	22,000	25,110
Rates	13,143	7,500	7,307
Repairs and Maintenance	9,828	6,250	10,313
Use of Land and Buildings	412,626	412,600	409,471
Security	2,492	900	2,989
Employee Benefits - Salaries	69,754	59,000	59,323
	<u>565,261</u>	<u>520,850</u>	<u>545,077</u>

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	10,582	4,505	10,582
Furniture and Equipment	18,790	8,005	21,384
Information and Communication Technology	5,873	2,500	3,501
Leased Assets	10,906	4,640	13,015
Library Resources	821	350	938
	<u>46,972</u>	<u>20,000</u>	<u>49,420</u>



8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	102	35	34
Bank Current Account	22,398	86,000	101,270
Bank Call Account	49,144	48,852	48,646
Cash and cash equivalents for Cash Flow Statement	<u>71,644</u>	<u>134,887</u>	<u>149,950</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	11,966	12,000	2,789
Banking Staffing Underuse	7,450	6,000	9,535
Teacher Salaries Grant Receivable	59,047	55,000	61,160
	<u>78,463</u>	<u>73,000</u>	<u>73,484</u>
Receivables from Exchange Transactions	11,966	12,000	2,789
Receivables from Non-Exchange Transactions	66,497	61,000	70,695
	<u>78,463</u>	<u>73,000</u>	<u>73,484</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	4,421	4,000	3,807
School Uniforms	8,545	8,500	10,621
	<u>12,966</u>	<u>12,500</u>	<u>14,428</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	109,076	-	-	-	(10,582)	98,494
Furniture and Equipment	70,537	5,347	-	-	(18,790)	57,094
Information and Communication Technology	38,619	24,734	-	-	(5,873)	57,480
Leased Assets	18,977	26,979	(7,703)	-	(10,906)	27,347
Library Resources	6,566	-	-	-	(821)	5,745
Balance at 31 December 2019	243,775	57,060	(7,703)	-	(46,972)	246,160

The net carrying value of equipment held under a finance lease is \$27,347(2018: \$18,977)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	203,061	(104,567)	98,494
Furniture and Equipment	244,386	(187,292)	57,094
Information and Communication Technology	71,693	(14,213)	57,480
Leased Assets	54,486	(27,139)	27,347
Library Resources	41,387	(35,642)	5,745
Balance at 31 December 2019	615,013	(368,853)	246,160

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	119,658	-	-	-	(10,582)	109,076
Furniture and Equipment	83,012	8,909	-	-	(21,384)	70,537
Information and Communication Technology	29,374	12,746	-	-	(3,501)	38,619
Leased Assets	31,992	-	-	-	(13,015)	18,977
Library Resources	7,374	130	-	-	(938)	6,566
Balance at 31 December 2018	271,410	21,785	-	-	(49,420)	243,775

The net carrying value of equipment held under a finance lease is \$18,977 (2017: \$31,992)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	203,061	(93,985)	109,076
Furniture and Equipment	239,039	(168,502)	70,537
Information and Communication Technology	46,959	(8,340)	38,619
Leased Assets	42,912	(23,935)	18,977
Library Resources	41,387	(34,821)	6,566
Balance at 31 December 2018	573,358	(329,583)	243,775



12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	8,213	8,500	8,971
Accruals	7,475	7,400	7,015
Employee Entitlements - Salaries	59,047	55,000	61,160
Employee Entitlements - Leave Accrual	2,023	3,000	3,164
	<u>76,758</u>	<u>73,900</u>	<u>80,310</u>
Payables for Exchange Transactions	76,758	73,900	80,310
	<u>76,758</u>	<u>73,900</u>	<u>80,310</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	3,258	3,000	4,195
	<u>3,258</u>	<u>3,000</u>	<u>4,195</u>

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	82,487	82,487	73,848
Increase/ (decrease) to the Provision During the Year	8,638	7,200	8,639
Provision at the End of the Year	<u>91,125</u>	<u>89,687</u>	<u>82,487</u>
Cyclical Maintenance - Current	91,125	91,125	82,487
Cyclical Maintenance - Term	-	-	-
	<u>91,125</u>	<u>91,125</u>	<u>82,487</u>



15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	11,783	11,750	15,284
Later than One Year and no Later than Five Years	18,543	18,550	4,884
	<u>30,326</u>	<u>30,300</u>	<u>20,168</u>

16. 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 Contributions	Closing Balances \$
5YP Projects	<i>in progress</i>	(7,980)	-	(20,236)	-	(28,216)
Totals		<u>(7,980)</u>	<u>-</u>	<u>(20,236)</u>	<u>-</u>	<u>(28,216)</u>

Represented by:

Funds Due from the Ministry of Education	(28,216)
	<u>28,216</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
5YP Projects	<i>in progress</i>	(20,436)	47,664	(35,208)	-	(7,980)
Totals		<u>(20,436)</u>	<u>47,664</u>	<u>(35,208)</u>	<u>-</u>	<u>(7,980)</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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,495	3,750
Full-time equivalent members	0.14	0.14
<i>Leadership Team</i>		
Remuneration	416,695	451,236
Full-time equivalent members	5	5
Total key management personnel remuneration	421,190	454,986
Total full-time equivalent personnel	5.14	5.14

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 10
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
0	0.00	0.00
	0.00	0.00

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:

	2019 Actual \$	2018 Actual \$
Total	-	-
Number of People	0	0



20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) a contract for various 5YA property maintenance which will be fully funded by the Ministry of Education. To date \$374,655 has been received and \$402,871 has been spent on the project

(Capital commitments at 31 December 2018: \$7,980)

(b) Operating Commitments

As at 31 December 2019 the Board has no operating lease contracts:

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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	71,644	134,887	149,950
Receivables	78,463	73,000	73,484
Total Financial assets measured at amortised cost	150,107	207,887	223,434

Financial liabilities measured at amortised cost

Payables	76,758	73,900	80,310
Finance Leases	30,326	30,300	20,167
Total Financial Liabilities Measured at Amortised Cost	<u>107,084</u>	<u>104,200</u>	<u>100,477</u>

24. Subsequent Event

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 May 2020.

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

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

25. Comparatives

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

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

Upon transition to PBE IFRS 9 there were no material adjustments to these financial statements.

27. Breach of Law-Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with section 87A (1) of the Education Act 1989 in that it did not submit its annual financial statements for audit by 31 March 2020. 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 which has caused time delays and resulted in a breach of Section 87A (1) of the Education Act. As this situation is out of the Board of Trustee's control no audit qualification has been issued for breach of Section 87A(1) of the Education Act.

28. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 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.



Ngaruawahia School

Board of Trustees 2019

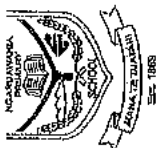
Name	Position	How Position on Board Gained	Term Expires
Current Board			
Peter Symons	Chairperson	Elected	Apr 2022
Raewyn Tarawhiti	Parent Rep	Co-opted	Apr 2022
Te Waaka Konui	Staff Rep	Elected	Apr 2022
Tiriti Punga	Parent Rep	Elected	Apr 2022
Tania Maru	Parent Rep	Elected	Apr 2022
Sirbena Taha	Parent Rep	Elected	Apr 2022
Hohi Moeke	Minute Secretary	Co-opted	Apr 2022
Maria Hamill	Principal		

Ngaruawahia School

For the year 31 December 2019

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of **\$ 1395.56** (excluding GST). The funding was spent on sporting endeavours.



Analysis of Variance Reporting 2019



School Name:	Ngaruawahia Primary	School Number:	1849																																																																		
Strategic Aim:	1. To raise and accelerate student achievement in Literacy & Numeracy achieving 1 year or more progress for 1 year's instruction. 2. Develop learner agency so that students are self-directed and self-regulating in our school and beyond. 3. To enhance student achievement by strengthening collaborative teaching across the school																																																																				
Annual Aim:	Accelerate student achievement in Literacy & Numeracy achieving 1 year or more progress for 1 year's instruction																																																																				
Key Improvement Strategies	Design and implement a plan to achieve better results (School Capability PLD). Incorporating the school progressions for Writing and Draft NPS Diagnostics Questions for Maths in planning and programmes. Trial well-researched strategies.																																																																				
Targets for 2019	Writing 34 students were identified as not achieving at their expected year. These students will make accelerated progress by end of 2019. Maths 39 students were identified as not achieving at their expected year level. These students will make accelerated progress in basic facts and in all Maths areas by the end of 2019.																																																																				
BASELINE DATA	WRITING <table border="1"> <thead> <tr> <th></th> <th>WELL BELOW</th> <th>BELOW</th> <th>AT</th> <th>ABOVE</th> <th>TOTAL</th> </tr> <tr> <th></th> <th>Number</th> <th>Number</th> <th>Number</th> <th>Number</th> <th>Number</th> </tr> <tr> <th></th> <th>%</th> <th>%</th> <th>%</th> <th>%</th> <th>% at or above</th> </tr> </thead> <tbody> <tr> <td>2018 STUDENTS</td> <td>20%</td> <td>27%</td> <td>37%</td> <td>17%</td> <td>54%</td> </tr> <tr> <td>2018 ALL STUDENTS</td> <td>10%</td> <td>22%</td> <td>67%</td> <td>68%</td> <td>68%</td> </tr> </tbody> </table> <p>In November 2017 59/126 - 47% of students were achieving either WELL BELOW OR BELOW national standards. ALSO 67/126 – 54% of students were AT OR ABOVE national standards. In November 2018 31/98 - 32% of students were achieving with WELL BELOW OR BELOW national standards. ALSO 67/98 – 68% of students were AT OR ABOVE national standard. An approximate percentage improvement of 14% when compared to the previous year.</p> <p>In February 2019 34 students were identified as FOCUS students 34/86 students – 40 %</p> <table border="1"> <thead> <tr> <th>2019 WRITING</th> <th>DECLINE</th> <th>YET TO PROGRESS</th> <th>EXPECTED</th> <th>ACCELERATED</th> <th>TOTAL</th> </tr> <tr> <th></th> <th>Number</th> <th>Number</th> <th>Number</th> <th>Number</th> <th>Number</th> </tr> <tr> <th></th> <th>%</th> <th>%</th> <th>%</th> <th>%</th> <th>% Expected or Accelerated</th> </tr> </thead> <tbody> <tr> <td>2019 ALL STUDENTS</td> <td>15%</td> <td>54%</td> <td>63%</td> <td>22%</td> <td>86%</td> </tr> <tr> <td>FOCUS STUDENTS</td> <td>8</td> <td>24%</td> <td>15</td> <td>32%</td> <td>54</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>75%</td> </tr> </tbody> </table>				WELL BELOW	BELOW	AT	ABOVE	TOTAL		Number	Number	Number	Number	Number		%	%	%	%	% at or above	2018 STUDENTS	20%	27%	37%	17%	54%	2018 ALL STUDENTS	10%	22%	67%	68%	68%	2019 WRITING	DECLINE	YET TO PROGRESS	EXPECTED	ACCELERATED	TOTAL		Number	Number	Number	Number	Number		%	%	%	%	% Expected or Accelerated	2019 ALL STUDENTS	15%	54%	63%	22%	86%	FOCUS STUDENTS	8	24%	15	32%	54						75%
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WRITING	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED	
	Number	%	Number	%	Number	%	Number	%
No. of Focus Students			8	24%	15	44.0%	11	32%
Male			8	35%	8	36%	7	30%
Female					7	64%	4	36%
								34
								23
								11

Writing (Year Levels)	Accelerated		Expected		Yet to Progress		Decline		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
Year 0									9
Year 1			8	89.0%	1	11.0%			1
Y1 TARGET STUDENTS					1	100.0%			8
Year 2			6	75.0%	2	25.0%			7
Y2 TARGET STUDENTS			6	86.0%	1	14.0%			3
Year 3	1	34%	1	33.0%	1	33.0%			1
Y3 TARGET STUDENTS	1	100%							11
Year 4	7	64%	4	36.0%					4
Y4 TARGET STUDENTS	2	50%	2	50.0%					10
Year 5	3	30%	6	60.0%	1	10.0%			4
Y5 TARGET STUDENTS	3	75%	1	25.0%					8
Year 6	3	38%	5	62.0%					3
Y6 TARGET STUDENTS	2	50%	1	50.0%					14
Year 7	1	7%	12	86%	1	7%			4
Y7 TARGET STUDENTS	3	75%	1	25%					23
Year 8	4	47%	12	52%	7	30%			10
Y8 TARGET STUDENTS			4	40%	6	60%			

MATHS – National Standards

	WELL BELOW		BELOW		AT		ABOVE		TOTAL
	Number	%	Number	%	Number	%	Number	%	
2017 ALL STUDENTS	19	33%	13	23%	7	12%	3	5%	42
2018 ALL STUDENTS	18	18%	24	25%	56	57%	98	57%	196

In November 2017 62/126 - 49% of students were achieving either WELL BELOW OR BELOW national standards. ALSO 64/126 – 51% of students were AT OR ABOVE national standards.
 In November 2018 42/198 - 43 % of students were achieving with WELL BELOW OR BELOW national standards. ALSO 56/98 – 57% of students were AT OR ABOVE national standards. An approximate percentage improvement of 6 % when compared to the previous year.

In February 2019 39 students were identified as FOCUS students 39/86 students – 45 %

2019 MATHS	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED		TOTAL	
	Number	%	Number	%	Number	%	Number	%	Number	% Expected or Accelerated
2019 ALL STUDENTS	1	2%	12	14%	52	60%	21	24%	86	82%
FOCUS STUDENTS	1	2%	4	10%	24	62%	10	26%	39	86%

MATHS	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED	
	Number	%	Number	%	Number	%	Number	%
No. of Focus Students	1	2.0%	4	10.0%	24	62.0%	10	26.0%
Male	1	5%	4	18%	12	54%	5	23%
Female					12	71%	5	29%

Maths (Year Levels)	Accelerated		Expected		Yet to Progress		Decline		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	Number	Proportion	
Year 0									
Year 1	1	11.0%	7	78.0%	1	11.0%			9
Y1 TARGET STUDENTS					1	100.0%			1
Year 2	2	25.0%	4	50.0%	2	25.0%			8
Y2 TARGET STUDENTS			5	83.0%	1	17.0%			6
Year 3	1	34.0%	1	33.0%	1	33.0%			3
Y3 TARGET STUDENTS	1	34.0%							1
Year 4	8	73.0%	3	27.0%					11
Y4 TARGET STUDENTS	6	86.0%	1	14.0%					7
Year 5	3	30.0%	6	60.0%	1	10.0%			10
Y5 TARGET STUDENTS	2	60.0%	2	50.0%					4
Year 6	1	12.5%	6	75.0%	1	12.5%			8
Y6 TARGET STUDENTS	1	33.0%	2	67.0%					3
Year 7	2	14.0%	10	72.0%	2	14.0%			14
Y7 TARGET STUDENTS			4	100.0%					4
Year 8	3	13.0%	15	65.0%	4	18.0%	1	4.0%	23
Y 8 TARGET STUDENTS			10	77.0%	2	15.0%	1	8.0%	13

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>MATHS Focus children identified in February 2019, monitored closely using schoolwide testing tools - NZ National Monitoring Testing, NPS Diagnostic Questions, NPS ITJ/OTJ and Student conferencing/ discussions.</p> <p>Bruce Moody's PLD - modelling strategies one to one discussions, and practicing the strategies that work for focus students improved teacher practice and confidence.</p> <p>Regular achievement meetings held weekly to share effective strategies that have worked with focus students.</p> <p>Focus student groups seen more often and teaching time focused on developing prior knowledge of students, filling gaps and providing repetitive practise work to consolidate concepts learned.</p> <p>Student led conferencing and small-group social sessions used to encourage "student talk".</p> <p>Buddy system used to upskill newly appointed teachers to analyze class data, Class teachers providing data using 3-4 multiple testing tools as evidence to justify their ITJ's/OTJ's in Feb, June and Nov.</p> <p>Teachers organizing current school maths equipment, practice work resources and student tracking assessments to implement and support the concepts at each level outlined in the NPS Diagnostic Questions.</p> <p>Use of online Seed resources to support teacher understanding and knowledge of how new concepts can be taught.</p>	<p>MATHS Feb 2019 39/86 - 42 % students were identified FOCUS STUDENTS.</p> <p>22/39 - 56% are males. 17/39 - 44% are females.</p> <p>10/39 - 26% - focus students made <i>accelerated</i> progress. 5/10 - 50 % were females and 5/10 - 50% were boys. 6/10 - 60 % who made <i>accelerated</i> progress were Year 4 students. No <i>accelerated</i> progress was made in Years 2, 7 and 8.</p> <p>The Year levels with the most FOCUS students are: Year 4 students - 7/11 - 64% and Year 8 students - 13/23 - 56%.</p> <p>24/39 - 62% focus students made <i>expected</i> progress.</p> <p>Accelerating 12/24 -50% or more of focus students who achieved <i>expected</i> progress in 2019 will be a target for 2020.</p> <p>5/39 - 12% - had <i>not yet</i> progress or <i>declined</i>.</p> <p>SCHOOL TARGET WAS NOT ACHIEVED.</p> <p>WRITING Feb 2019 34/86 - 40 % students were identified FOCUS STUDENTS: 23/34 - 68% are males 11/34 - 32% are females</p>	<p>Staff changes impacted on student progress and attitudes. 3 classes had up to 4 different relievers during the year.</p> <p>Students when disengaged with learning, dominated the learning and teaching tone in some classes.</p> <p>Teachers pedagogical knowledge and understanding of new Maths PLD programme facilitated by Bruce Moody needed consolidating.</p> <p>Teachers assigned to new class levels in 2019 needed time adjusting and adapting to the teaching, learning and management of students at those Year levels.</p> <p>A variety of practical resources to reinforce concepts taught to students were not readily available.</p> <p>Professional development sustained over the year with Bruce Moody improved teachers understanding of moderation and effective strategies for focus students.</p> <p>Accelerated progress of students - a result of those teachers 'knowing their learners', and using student agency approach to motivate engagement in learning.</p> <p>Students who did not make any progress had poor attendance and perceived themselves as 'not good' at writing and/or maths.</p>	<p>Teachers are placed strategically at Year levels similar to previous year for consistency and consolidation.</p> <p>Ensure maths facilitator Bruce Moody concepts are implemented and consolidated in Maths for 2020.</p> <p>Continuation of PLD in Accelerated Learning in Literacy (ALL) and develop a school wide strategy lists of activities that have work in accelerating the progress of our students in Writing and Maths.</p> <p>Assessment procedures in Writing and Maths to be streamlined so the progressions are understood and used by teachers and students to identify next learning steps, setting goals and monitoring rates of progress.</p> <p>Implementing a school wide student agency programme that provides opportunities that encourages student voice.</p> <p>Teams will track focus learners as part of the appraisal process. Teams will discuss accelerated progress at Team Meetings, where they will moderate this progress.</p> <p>Each teacher to make a close connection with whanau of children in their class especially those families of FOCUS student.</p> <p>Expectation that CRT Time, teachers organise to go and observe best practise, trialling aspects in own programmes and then reporting on outcomes to colleagues.</p> <p>Formulate assessments appropriate for all year levels for the different strands including; -E-Attle maths in the testing schedule. -Pre and Post Tests consistently used for strands Basic Facts data collected confirmed for twice a term for all Year levels.</p> <p>Provide a variety of 'hands on' activities and repetitive practise work to stimulate interest and engagement.</p>

<p>Established a regular reporting process i.e. once a term to inform whanau/parents and twice yearly for BOT of focus students' progress.</p> <p>Collated resources of practical activities and strategies that enhance acceleration.</p> <p>Classroom teachers monitoring focus student attendance on a daily and weekly basis.</p> <p>WRITING</p> <p>Consolidated on NPS implementation Writing Plan.</p> <p>Students encouraged to use speak learning progressions to help set goals and monitor their own progress.</p> <p>PLD - Learning to talk – focussed on getting students to talk about their experiences or topics that are relevant to stimulate motivation to write.</p> <p>Students Management programme upskilling to accurately record evaluate, analyse and implement deliberate acts of teaching.</p>	<p>The Year levels with the most FOCUS students are: Year 2 students – 7/8 – 88% and Year 8 students – 10/23 – 43%</p> <p>11/34 – 32% – focus students made <i>accelerated</i> progress 7/11 – 64 % were males and 4/11 – 36% were females.</p> <p>No <i>accelerated</i> progress was made in Years 2 and 8.</p> <p>15/34 – 44% focus students made <i>expected</i> progress.</p> <p>Year Levels with the highest number of focus students who made <i>expected</i> progress are</p> <p>Accelerating 8/15 – 53% or more of focus students who achieved <i>expected</i> progress in 2019 will be a target for 2020.</p> <p>8/34 – 234 - had <i>not yet</i> progress.</p> <p>SCHOOL TARGET WAS NOT ACHIEVED.</p>	<p>Improved progress happening in Writing as teachers are more confident and knowledgeable in delivering and assessing the curriculum for students from previous years PLD.</p>
<p>Planning for Next year 2020</p> <p>Appointing permanent experienced staff with proven Leadership skills (Deputy Principal and Senior Teacher – Junior classes). Focus on learner agency programmes so student voice in taking ownership of their learning and improving positive attitude to school is evident. Consolidate on PLD maths strategies and assessment tools facilitated by Bruce Moody. Growth mindset integrated with School values to develop 'I CAN ATTITUDE' with students and teachers</p>		