

INDEPENDENT AUDITOR'S REPORT

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

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

In our opinion the financial statements of the School:

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

Our audit was completed on 19 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 Statement of Responsibility, page 18 Kiwisport note, Analysis of Variance report on pages 1 to 4, cover page and index page, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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 2020

School Directory

Ministry Number: 1849

Principal: M T Hamill

School Address: Galileo Street, Ngaruawahia

School Postal Address: P O 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 Expired/ Expires
Peter Symons	Chair Person	Elected	May-22
Maria Hamill	Principal	ex Officio	
Sirbena Taha	Parent Rep	Elected	May-22
Raewyn Tarawhiti	Parent Rep	Co-opted	May-22
Tania Maru	Parent Rep	Elected	May-22
Tiriti Punga	Parent Rep	Elected	May-22
Te Waaka Konui	Staff Rep	Elected	May-22

Accountant / Service Provider: Granville & She Ltd

NGARUAWAHIA SCHOOL

Annual Report - For the year ended 31 December 2020

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Ngaruawahia School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Peter Symons

Full Name of Board Chairperson

P. Symons

Signature of Board Chairperson

17-05-2021

Date:

Murray Barrows

Full Name of Principal

[Signature]

Signature of Principal

17-05-2021

Date:

Ngaruawahia School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,683,370	1,589,969	1,652,281
Locally Raised Funds	3	67,362	35,976	82,064
Interest income		268	1,000	1,946
		<u>1,751,000</u>	<u>1,626,945</u>	<u>1,736,291</u>
Expenses				
Locally Raised Funds	3	9,315	1,300	37,666
Learning Resources	4	1,042,696	1,004,306	1,025,105
Administration	5	92,850	91,300	122,059
Finance		1,153	100	1,390
Property	6	512,518	501,380	565,261
Depreciation	7	42,958	20,000	46,972
		<u>1,701,490</u>	<u>1,618,386</u>	<u>1,798,453</u>
Net Surplus / (Deficit) for the year		49,510	8,559	(62,162)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>49,510</u></u>	<u><u>8,559</u></u>	<u><u>(62,162)</u></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 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	249,086	249,086	311,248
Total comprehensive revenue and expense for the year	49,510	8,559	(62,162)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	6,147	-	-
Equity at 31 December	304,743	257,645	249,086

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	181,954	166,000	71,644
Accounts Receivable	9	87,103	78,500	78,463
GST Receivable		-	-	5,747
Prepayments		6,795	6,800	7,357
Inventories	10	9,095	9,000	12,966
Funds Due for Capital Works Projects	16	58,320	-	28,216
		<u>343,267</u>	<u>260,300</u>	<u>204,393</u>
Current Liabilities				
GST Payable		3,695	3,702	-
Accounts Payable	12	98,404	96,163	76,758
Revenue Received in Advance	13	9,965	3,000	3,258
Provision for Cyclical Maintenance	14	90,000	91,125	91,125
Finance Lease Liability - Current Portion	15	8,980	8,990	11,783
Funds held for Capital Works Projects	16	27,800	-	-
		<u>238,844</u>	<u>202,980</u>	<u>182,924</u>
Working Capital Surplus/(Deficit)		104,423	57,320	21,469
Non-current Assets				
Property, Plant and Equipment	11	211,595	211,600	246,160
		<u>211,595</u>	<u>211,600</u>	<u>246,160</u>
Non-current Liabilities				
Finance Lease Liability	15	11,275	11,275	18,543
		<u>11,275</u>	<u>11,275</u>	<u>18,543</u>
Net Assets		<u>304,743</u>	<u>257,645</u>	<u>249,086</u>
Equity	22	<u>304,743</u>	<u>257,645</u>	<u>249,086</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 2020

	2020	2020 Budget	2019
Note	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	389,478	315,933	360,879
Locally Raised Funds	85,051	46,976	60,421
Goods and Services Tax (net)	9,441	8,702	(1,223)
Payments to Employees	(218,849)	(182,175)	(237,120)
Payments to Suppliers	(140,706)	(126,148)	(199,759)
Interest Paid	(1,153)	(100)	(1,390)
Interest Received	268	1,000	1,946
Net cash from/(to) Operating Activities	123,530	64,188	(16,246)
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment (and Intangibles)	(6,178)	(19,400)	(30,081)
Net cash from/(to) Investing Activities	(6,178)	(19,400)	(30,081)
Cash flows from Financing Activities			
Furniture and Equipment Grant	6,147	-	-
Finance Lease Payments	(13,128)	(13,675)	(11,743)
Funds Held for Capital Works Projects	(61)	-	(20,236)
Net cash from/(to) Financing Activities	(7,042)	(13,675)	(31,979)
Net increase/(decrease) in cash and cash equivalents	110,310	31,113	(78,306)
Cash and cash equivalents at the beginning of the year	8	71,644	134,887
Cash and cash equivalents at the end of the year	8	181,954	166,000

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

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



Ngaruawahia School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

f) 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.

g) Accounts Receivable

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



h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

j) 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.



k) 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.

l) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

m) Revenue Received in Advance

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

n) 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).

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

p) 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.

q) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

r) Services received in-kind

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



2. Government Grants

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	343,289	296,969	310,933
Teachers' Salaries Grants	897,682	895,000	895,371
Use of Land and Buildings Grants	386,027	386,000	412,626
Other MoE Grants	56,372	12,000	33,351
	<u>1,683,370</u>	<u>1,589,969</u>	<u>1,652,281</u>

The school has opted in to the donations scheme for this year. Total amount received was \$13,800.

Other MOE Grants total includes additional COVID-19 funding totalling \$8,770 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	18,409	-	14,997
Technology	34,532	30,000	33,875
Activities	2,373	2,876	22,756
Trading	4,787	1,900	4,599
Fundraising	7,100	1,200	5,687
Other Revenue	161	-	150
	<u>67,362</u>	<u>35,976</u>	<u>82,064</u>
Expenses			
Activities	4,303	-	33,218
Trading	5,012	1,300	4,448
	<u>9,315</u>	<u>1,300</u>	<u>37,666</u>
	<u>58,047</u>	<u>34,676</u>	<u>44,398</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	26,843	18,006	28,222
Equipment Repairs	2,874	2,200	1,829
Information and Communication Technology	21,129	23,900	17,006
Employee Benefits - Salaries	988,341	958,200	973,438
Staff Development	3,509	2,000	4,610
	<u>1,042,696</u>	<u>1,004,306</u>	<u>1,025,105</u>



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	4,200	4,000	4,015
Board of Trustees Fees	5,121	4,500	4,495
Board of Trustees Expenses	1,711	3,300	3,468
Communication	3,667	3,950	4,560
Consumables	1,549	1,700	2,192
Other	2,596	8,650	10,063
Employee Benefits - Salaries	60,738	56,000	80,708
Insurance	2,966	1,200	2,058
Service Providers, Contractors and Consultancy	10,302	8,000	10,500
	<u>92,850</u>	<u>91,300</u>	<u>122,059</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	1,154	1,500	3,723
Cyclical Maintenance Provision	(1,125)	7,200	8,638
Grounds	6,148	3,300	15,505
Heat, Light and Water	25,180	22,000	29,552
Rates	11,049	10,700	13,143
Repairs and Maintenance	15,001	6,580	9,828
Use of Land and Buildings	386,027	386,000	412,626
Security	1,582	2,100	2,492
Employee Benefits - Salaries	67,502	62,000	69,754
	<u>512,518</u>	<u>501,380</u>	<u>565,261</u>

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



7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	9,601	4,470	10,582
Furniture and Equipment	14,045	6,540	18,790
Information and Communication Technology	7,027	3,270	5,873
Leased Assets	11,567	5,385	10,906
Library Resources	718	335	821
	<u>42,958</u>	<u>20,000</u>	<u>46,972</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	100	-	102
Bank Current Account	132,631	118,000	22,398
Bank Call Account	49,223	48,000	49,144
Cash and cash equivalents for Statement of Cash Flows	<u>181,954</u>	<u>166,000</u>	<u>71,644</u>

Of the \$181,954 Cash and Cash Equivalents, \$27,800 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School Improvement Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	984	1,000	11,966
Banking Staffing Underuse	14,309	7,500	7,450
Teacher Salaries Grant Receivable	71,810	70,000	59,047
	<u>87,103</u>	<u>78,500</u>	<u>78,463</u>
Receivables from Exchange Transactions	984	1,000	11,966
Receivables from Non-Exchange Transactions	86,119	77,500	66,497
	<u>87,103</u>	<u>78,500</u>	<u>78,463</u>

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,171	4,000	4,421
School Uniforms	4,924	5,000	8,545
	<u>9,095</u>	<u>9,000</u>	<u>12,966</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	98,494	-	-	-	(9,601)	88,893
Furniture and Equipment	57,094	2,468	-	-	(14,045)	45,517
Information and Communication Technology	57,480	3,710	-	-	(7,027)	54,163
Leased Assets	27,347	2,215	-	-	(11,567)	17,995
Library Resources	5,745	-	-	-	(718)	5,027
Balance at 31 December 2020	246,160	8,393	-	-	(42,958)	211,595

The net carrying value of equipment held under a finance lease is \$17,995 (2019: \$27,347)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	187,074	(98,181)	88,893
Furniture and Equipment	180,323	(134,806)	45,517
Information and Communication Technology	74,513	(20,350)	54,163
Leased Assets	43,641	(25,646)	17,995
Library Resources	41,387	(36,360)	5,027
Balance at 31 December 2020	526,938	(315,343)	211,595

	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



12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	16,701	16,338	8,213
Accruals	7,820	7,800	7,475
Employee Entitlements - Salaries	71,810	70,000	59,047
Employee Entitlements - Leave Accrual	2,073	2,025	2,023
	<u>98,404</u>	<u>96,163</u>	<u>76,758</u>
Payables for Exchange Transactions	98,404	96,163	76,758
	<u>98,404</u>	<u>96,163</u>	<u>76,758</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	9,965	3,000	3,258
	<u>9,965</u>	<u>3,000</u>	<u>3,258</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	91,125	91,125	82,487
Increase/ (decrease) to the Provision During the Year	(1,125)	-	8,638
Provision at the End of the Year	<u>90,000</u>	<u>91,125</u>	<u>91,125</u>
Cyclical Maintenance - Current	90,000	91,125	91,125
	<u>90,000</u>	<u>91,125</u>	<u>91,125</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	8,980	8,990	11,783
Later than One Year and no Later than Five Years	11,275	11,275	18,543
	<u>20,255</u>	<u>20,265</u>	<u>30,326</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:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
Re-roof C Block	<i>in progress</i>	(28,216)	30,079	(24,723)	9,510	(13,350)
Water Supply Upgrade	<i>in progress</i>	-	-	(44,970)	-	(44,970)
SIP - IT Suite Shade Structure	<i>in progress</i>	-	28,800	(1,000)	-	27,800
Totals		(28,216)	58,879	(70,693)	9,510	(30,520)

Represented by:

Funds Held on Behalf of the Ministry of Education	27,800
Funds Due from the Ministry of Education	(58,320)
	<u>(30,520)</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
5YP Projects	<i>in progress</i>	(7,980)	-	(20,236)	-	(28,216)
Totals		(7,980)	-	(20,236)	-	(28,216)

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,121	4,495
Full-time equivalent members	0.14	0.14
<i>Leadership Team</i>		
Remuneration	412,376	416,695
Full-time equivalent members	4	5
Total key management personnel remuneration	417,497	421,190
Total full-time equivalent personnel	4.14	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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	-	-

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

19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-



20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) a contract under 5YP to upgrade the water supply to be completed in 2021, which will be fully funded by the Ministry of Education. \$44,970 has been spent on the project to date; and
- (b) SIP Funding for the construction of a shade structure, which will be fully funded by the Ministry of Education. \$28,800 has been received of which \$1,000 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: Various 5YA property maintenance \$28,216)

(b) Operating Commitments

As at 31 December 2020 the Board has no operating leases (2019:Nil)

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	181,954	166,000	71,644
Receivables	87,103	78,500	78,463
Total Financial assets measured at amortised cost	<u>269,057</u>	<u>244,500</u>	<u>150,107</u>

Financial liabilities measured at amortised cost

Payables	98,404	96,163	76,758
Finance Leases	20,255	20,265	30,326
Total Financial Liabilities Measured at Amortised Cost	<u>118,659</u>	<u>116,428</u>	<u>107,084</u>

24. Events After Balance Date

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





Ngaruawahia Primary School

"Mana te Tuatahi"

KIWISPORT STATEMENT

Kiwi sport is a Government funding initiative to support students' participation in organised sport.

In 2020, the school received total Kiwi sport funding of \$1395.56 (excluding GST).

The funding was spent on;

Swimming Instruction
-use of town pools for lessons -payment for pool attendant
Sports Teams
-purchasing of physical equipment
Outdoor Ed Events – Senior School/Middle/Junior
-Whole school Day Year 0 – Year 8 students/staff and parents/caregivers to Raglan – funding subsidised the cost of hiring a 50 seater bus -Surf lifesaving lessons for middle/senior school students – transport costs -Class day activities e.g. Amazing race event, JUMP – trampoline, Rock Climbing



NGARUAWAHIA PRIMARY SCHOOL

"MANA TE TUATAHI"

Principal:
PO Box 95, Ngaruawahia
Email: office@ngaruawahia.school.nz

Phone: 07 824 8426
Mobile:
www.ngaruawahia.school.nz

Members of the Board of Trustees

For the year 1 January to 31 December 2020

Member Name	Position	How position on Board gained (e.g. Elected/Co-opted)	Occupation	Term expired/expires
Maria Hamill	Principal		School Principal	2022
Te Waaka Konui	Staff Representative	Elected	Teacher	2022
Tiriti Punga	Parent Representative	Elected		2022
Raewyn Tarawhiti	Parent Representative	Co-Opted		2022
Tania Maru	Parent Representative	Elected		2022
Serbina Taha	Parent Representative	Elected		2022
Peter Symons	Board Chairperson	Elected		2022

Kelly Sports

Kelly Sports is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of **\$7140.00** (excluding GST). The funding was spent on Coaching and Multisport/Athletics programme.



Analysis of Variance Reporting 2020

School Name:	Ngaurawahia 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																																													
School Target	Accelerate FOCUS 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 NPD Diagnostics Questions for Maths in planning and programmes. Trial well-researched strategies																																													
Targets for 2020	Writing 27 students were identified as not achieving at their expected year These students will make accelerated progress by end of 2020. Maths 33 students were identified as not achieving at their expected year level These students will make accelerated progress in Maths by the end of 2020																																													
BASELINE DATA	WRITING In February 2020 27 students were identified as FOCUS students 27/88 students – 31%																																													
	<table border="1"> <thead> <tr> <th rowspan="2">2020 WRITING</th> <th colspan="2">DECLINE</th> <th colspan="2">YET TO PROGRESS</th> <th colspan="2">EXPECTED</th> <th colspan="2">ACCELERATED</th> <th colspan="2">TOTAL</th> </tr> <tr> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>% Expected or Accelerated</th> </tr> </thead> <tbody> <tr> <td>2020 ALL STUDENTS</td> <td>-</td> <td>-</td> <td>14</td> <td>16%</td> <td>50</td> <td>57%</td> <td>24</td> <td>27%</td> <td>88</td> <td>84%</td> </tr> <tr> <td>FOCUS STUDENTS</td> <td></td> <td></td> <td>3</td> <td>11%</td> <td>18</td> <td>67%</td> <td>6</td> <td>22%</td> <td>27</td> <td>89%</td> </tr> </tbody> </table>			2020 WRITING	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED		TOTAL		Number	%	Number	%	Number	%	Number	%	Number	% Expected or Accelerated	2020 ALL STUDENTS	-	-	14	16%	50	57%	24	27%	88	84%	FOCUS STUDENTS			3	11%	18	67%	6	22%	27	89%
2020 WRITING	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED		TOTAL																																					
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2020 ALL STUDENTS	-	-	14	16%	50	57%	24	27%	88	84%																																				
FOCUS STUDENTS			3	11%	18	67%	6	22%	27	89%																																				
	In February 2019 34 students were identified as FOCUS students 34/86 students – 40%																																													
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2019 WRITING	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED		TOTAL																																					
	Number	%	Number	%	Number	%	Number	%	Number	% Expected or Accelerated																																				
2019 ALL STUDENTS			13	15%	54	63%	19	22%	86	85%																																				
FOCUS STUDENTS			8	24%	15	44%	11	32%	34	75%																																				

Overview

In 2020

27/88 students were identified as FOCUS students in **Writing**
 6/27 - 22% **focus students** made accelerated progress i.e 1 levels or more

24/88 -27% achieved accelerated progress

50/88 – 57% are making expected progress

14/88 – 16% are yet to make progress

74/88 – 84% of students at NPS made *accelerated* or *expected* progress in Writing

MATHS

In February 2020 33 students were identified as FOCUS students 33/88 students – 38%

2020 MATHS	DECLINE		YET TO PROGRESS		EXPECTED		ACCELERATED		TOTAL	
	Number	%	Number	%	Number	%	Number	%	Number	% Expected or Accelerated
2020 ALL STUDENTS	-	-	14	16%	58	66%	16	18%	88	84%
FOCUS STUDENTS			10	30%	18	55%	5	15%	33	70%

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	84%
FOCUS STUDENTS	1	2%	4	10%	24	62%	10	26%	39	86%

Overview

In 2020

33/88 students were identified as FOCUS students in **Maths**

5/33 - 15% **focus students** made accelerated progress

16/88 - 18% **made accelerated progress** i.e. 1 levels or more

58/88 - 66% made expected progress

14/88 – 16% were yet to make progress

74/88 – 84% of students at NPS made *accelerated* or *expected* progress in Writing

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 2020 monitored closely incorporating varied school assessment methods e.g. NPS Draft, Diagnostic Questions (Bruce Moody), JAM GLOSS and DMIC Assessment tools to identify levels of achievement.</p> <p>DMIC PLD provided individual teachers with best practice modelling strategies for selected strands. Staff practice, consolidate, share and reflect on what worked with focus students.</p> <p>Maintenance implemented in daily in class programmes to reinforce the mastery of concepts.</p> <p>NZ National Monitoring Testing Tool utilized to consolidate fluency in Basic Facts.</p> <p>DMIC testing format trialed to identify relevant formative assessment tool that will meet the current need.</p> <p>Student assessment table tracking model and examples from DMIC PLD trialed across the school to visually map individual, group and year level progress</p> <p>Teachers planning collaboratively to develop student agency skills i.e. focus on students being confident at articulating what levels, stages they are at and where they need to be, what they have to do to get there.</p> <p>Teaching as Inquiry process –teachers including best practice research exemplar in lessons from PLD i.e. Strategies for promoting Student Agency - student led conferences used as a means of evaluating effectiveness.</p>	<p>MATHS Feb 2020 33/88 - 38 % students were identified focus students</p> <p>5/33 - 15% focus students made <i>accelerated</i> progress</p> <p>24/33 - 66% focus students made <i>expected</i> progress</p> <p>14/33 - 16% focus students were <i>yet to progress</i></p> <p>23/33 - 70% focus students achieved educational success either <i>accelerated</i> or <i>expected</i> progress</p> <p>Accelerated progress of focus students declined from 26% in 2019 to 15% in 2020.</p> <p>In 2019, 34/39 - 86% focus students achieved educational success either <i>accelerated</i> and/or <i>expected</i> progress. In 2020 there was a decline 23/33 - 70% focus students achieved educational success either <i>accelerated</i> and/or <i>expected</i> progress.</p> <p>Overall In 2020 74/88 - 84% of students achieved educational success either <i>accelerated</i> or <i>expected</i> progress</p> <p>In 2019 73/86 - 84% students achieved educational success either <i>accelerated</i> or <i>expected</i> progress</p> <p>There were no major shifts in progress for Maths in 2020 but focus students identified as YET TO PROGRESS in 2020 will remain as focus students in 2021.</p> <p>2020 SCHOOL TARGET WAS NOT ACHIEVED WRITING</p>	<p>Teachers pedagogical knowledge and understanding of new Maths PLD –DMIC (Developing Maths Inquiry Communities) programme still developing.</p> <p>Teachers lacking confidence and practise adapting to the new DMIC strategies</p> <p>Integrating the new DMIC approach, Diagnostics testing method and Numeracy programme caused confusion of what should be taught in classroom programmes</p> <p>More evidence of student voice and learning conversations happening during maths times.</p> <p>Student Led conferences encouraging students to voice their learning needs</p> <p>A variety of practical resources to reinforce concepts taught to students were not readily available for both Diagnostics testing method and DMIC approach.</p> <p>PLD during the year has raised teacher capability in Literacy and Numeracy delivery</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>Teachers placed strategically at Year levels similar to previous year for consistency and consolidation.</p> <p>PLD for teaching to continue in 2021 using internal and external expertise for Maths,</p> <p>DMIC maths concepts are implemented and consolidated in Maths for 2021</p> <p>Continue to use TAI for appraisal in order to continue to refine and improve practice.</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>Embed the use of NPS Literacy and Numeracy progressions</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>Formulate assessments appropriate for all year levels for the different strands including: -Pre and Post Tests consistently used for strands Basic Facts data collected confirmed for twice a term for all Year levels.</p> <p>Use SMS Edge for longitudinal tracking of data.</p> <p>Implementing a school wide student agency programme that provides opportunities that encourages student voice</p> <p>Develop a school wide framework and systems for feedback</p>

<p>Commenced organizing and compiling schoolwide resources of practical resources, activities and strategies at each level for different strands to effectively accelerate progress of focus students.</p> <p>Regular reporting process established i.e. once a term to inform whanau/parents and twice yearly for BOT of focus students' progress.</p>	<p>Feb 2020 24/88 - 27 % students were identified FOCUS STUDENTS</p> <p>6/27 - 22% focus students made <i>accelerated</i> progress</p> <p>18/27 - 67% focus students made <i>expected</i> progress</p> <p>3/27 - 11% focus students were <i>yet to progress</i></p> <p>24/27 - 89% focus students who achieved educational success either <i>accelerated</i> or <i>expected</i> progress</p>	<p>NPS Writing progressions are used in planning and assessment.</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>Students leading their own learning in an area of passion for writing</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>Provide a variety of 'hands on' activities and repetitive practise work to stimulate interest and engagement.</p>
<p>WRITING</p> <p>All classes implementing the NPS Writing plan focusing on picture/photo cues and language experience topics to stimulate motivation.</p>	<p>Accelerated progress of focus students declined from 32% in 2019 to 22% in 2020.</p> <p>In 2019, 26/34- 75% focus students achieved educational success either <i>accelerated</i> and/or <i>expected</i> progress. In 2020 there was a significant increase 24/27 - 89% focus students achieved educational success either <i>accelerated</i> and/or <i>expected</i> progress.</p>	<p>Clear identification of next steps aligned to strategic planning for continuous improvement is more evident.</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>A.L.L Programme participation – identifying and listing strategies that are working to engage and motivate students in writing.</p> <p>PLD – Learning to talk concepts adapted into schoolwide writing programmes –students to talk/share relevant experiences or topics verbally before writing</p>	<p>Overall</p> <p>In 2020 74/88 – 84% of students achieved educational success either <i>accelerated</i> or <i>expected</i> progress</p> <p>In 2019 73/86 -- 85% students achieved educational success either <i>accelerated</i> or <i>expected</i> progress</p>		
<p>Regular Staff meetings analysing and reflecting on children's achievement data for moderation purposes</p> <p>Review NPS Writing rubrics matrix and trial E-AsTHe assessment tool to incorporate relevant aspects to schoolwide writing assessment programme</p> <p>Student assessment table tracking model implemented to visually map individual, focus group and year level progress and achievement.</p>	<p>In 2020 the acceleration progress of focus students achieving educational success either <i>expected</i> or <i>accelerated</i> progress was 24/27 – 89% was significant improvement in comparison to 2020.</p>		
	<p>2020 SCHOOL TARGET WAS ACHIEVED</p>		