

# NGAERE SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2205
<b>Principal:</b>	Megan England
<b>School Address:</b>	4355 Mountain Road
<b>School Postal Address:</b>	4355 Mountain Road RD 23, Stratford, 4393
<b>School Phone:</b>	06 764 8643
<b>School Email:</b>	office@ngaere.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Karen Smylie	Chairperson	Elected	May 2022
Megan England	Principal	ex Officio	
Brendan Haami	Parent Rep	Elected	May 2022
Alister Swan	Parent Rep	Elected	May 2022
Kate Machen	Parent Rep	Elected	May 2022
Dave England	Parent Rep	Elected	May 2022
Darren Guthrie	Staff Rep	Elected	May 2022

**Accountant / Service Provider:** Education Services Ltd

# NGAERE SCHOOL

Annual Report - For the year ended 31 December 2020

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# Ngaere 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.

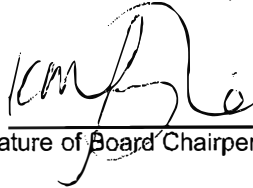
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Karen Marie Smylie

Full Name of Board Chairperson



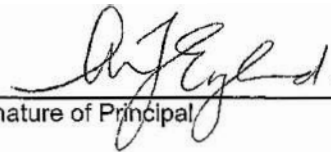
Signature of Board Chairperson

31 May 2021

Date:

MEGAN ENGLAND

Full Name of Principal



Signature of Principal

31 May 2021

Date:

# Ngaere School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	1,332,784	1,115,829	1,224,831
Locally Raised Funds	3	41,193	32,000	61,881
Interest income		1,381	1,500	1,928
Gain on Sale of Property, Plant and Equipment		-	-	33
		<u>1,375,358</u>	<u>1,149,329</u>	<u>1,288,673</u>
<b>Expenses</b>				
Locally Raised Funds	3	16,428	11,300	23,796
Learning Resources	4	967,673	756,965	901,243
Administration	5	62,916	61,509	61,382
Finance		3,052	2,830	4,118
Property	6	232,883	268,951	240,032
Depreciation	7	54,061	49,539	52,197
		<u>1,337,013</u>	<u>1,151,094</u>	<u>1,282,768</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>38,345</b>	<b>(1,765)</b>	<b>5,905</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>38,345</u></u>	<u><u>(1,765)</u></u>	<u><u>5,905</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.

**Ngaere School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		343,515	322,841	337,610
Total comprehensive revenue and expense for the year		38,345	(1,765)	5,905
Capital Contributions from the Ministry of Education				
<b>Equity at 31 December</b>	23	381,860	321,076	343,515
Retained Earnings		381,860	321,076	343,515
<b>Equity at 31 December</b>		381,860	321,076	343,515

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.

# Ngaere School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	116,477	89,568	75,135
Accounts Receivable	9	67,406	42,835	61,324
Prepayments		1,930	-	810
Inventories	10	1,393	343	1,061
Investments	11	55,000	55,000	55,000
		<u>242,206</u>	<u>187,746</u>	<u>193,330</u>
<b>Current Liabilities</b>				
GST Payable		15,636	10,967	12,370
Accounts Payable	13	86,328	55,060	64,767
Revenue Received in Advance	14	731	658	654
Provision for Cyclical Maintenance	15	-	28,000	52,943
Finance Lease Liability - Current Portion	16	16,449	14,111	15,041
Funds held for Capital Works Projects	17	17,451	-	781
		<u>136,595</u>	<u>108,796</u>	<u>146,556</u>
<b>Working Capital Surplus/(Deficit)</b>		105,611	78,950	46,774
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	320,772	289,266	341,156
Work in Progress		-	-	8,060
		<u>320,772</u>	<u>289,266</u>	<u>349,216</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	32,834	9,480	27,166
Finance Lease Liability	16	11,689	37,660	25,309
		<u>44,523</u>	<u>47,140</u>	<u>52,475</u>
<b>Net Assets</b>		<u>381,860</u>	<u>321,076</u>	<u>343,515</u>
<b>Equity</b>		<u>381,860</u>	<u>321,076</u>	<u>343,515</u>

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

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

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		339,501	280,518	274,873
Locally Raised Funds		41,670	32,000	62,355
Goods and Services Tax (net)		3,266	-	1,403
Payments to Employees		(165,397)	(137,500)	(162,088)
Payments to Suppliers		(117,953)	(77,144)	(118,734)
Cyclical Maintenance Payments in the year		(44,254)	(28,000)	-
Interest Paid		(3,052)	(2,830)	(4,118)
Interest Received		1,590	1,500	2,127
Net cash from/(to) Operating Activities		55,371	68,544	55,818
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(20,578)	(16,000)	(25,186)
Net cash from/(to) Investing Activities		(20,578)	(16,000)	(25,186)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(15,962)	(17,256)	(11,816)
Funds Held for Capital Works Projects		22,511	-	2,039
Net cash from/(to) Financing Activities		6,549	(17,256)	(9,777)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>41,342</b>	<b>35,288</b>	<b>20,855</b>
Cash and cash equivalents at the beginning of the year	8	75,135	54,280	54,280
<b>Cash and cash equivalents at the end of the year</b>	8	<b>116,477</b>	<b>89,568</b>	<b>75,135</b>

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.

# **Ngaere School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Ngaere 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 15.

#### *Useful lives of property, plant and equipment*

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

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

## **j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

## **k) Property, Plant and Equipment**

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

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

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

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

### ***Finance Leases***

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

### ***Depreciation***

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

The estimated useful lives of the assets are:

Buildings	50 years
Building Improvements	10-20 years
Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

## **I) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **m) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

## **n) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

## **o) Employee Entitlements**

### *Short-term employee entitlements*

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

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

### *Long-term employee entitlements*

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

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

## **p) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

## **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

## **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

## **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

## **t) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

**u) Borrowings**

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

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

**v) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	294,734	258,669	244,514
Teachers' Salaries Grants	821,081	645,025	771,178
Use of Land and Buildings Grants	174,477	195,286	171,464
Resource Teachers Learning and Behaviour Grants	-	-	1,233
Other MoE Grants	42,492	16,849	36,442
	<u>1,332,784</u>	<u>1,115,829</u>	<u>1,224,831</u>

The school has opted in to the donations scheme for this year. Total amount received was \$23,550.

Other MOE Grants total includes additional COVID-19 funding totalling \$4,533 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 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	7,260	12,000	20,753
Bequests & Grants	13,246	9,000	9,060
Activities	9,969	-	19,229
Trading	128	-	1,089
Fundraising	1,652	1,000	2,129
School House	8,938	10,000	9,621
	<u>41,193</u>	<u>32,000</u>	<u>61,881</u>
<b>Expenses</b>			
Activities	11,427	7,300	20,908
Trading	259	2,000	1,267
Fundraising (Costs of Raising Funds)	139	-	318
School House	4,603	2,000	1,303
	<u>16,428</u>	<u>11,300</u>	<u>23,796</u>
<i>Surplus for the year Locally raised funds</i>	<u>24,765</u>	<u>20,700</u>	<u>38,085</u>

## 4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	29,439	22,690	16,733
Library Resources	2,741	2,250	2,515
Employee Benefits - Salaries	930,051	723,525	874,816
Staff Development	5,442	8,500	7,179
	<u>967,673</u>	<u>756,965</u>	<u>901,243</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,159	4,159	4,148
Board of Trustees Fees	3,600	4,000	3,145
Board of Trustees Expenses	884	1,000	2,537
Communication	1,287	1,250	1,102
Consumables	6,137	5,050	6,271
Operating Lease	-	800	197
Other	6,450	7,250	6,249
Employee Benefits - Salaries	25,594	25,500	25,346
Insurance	4,283	2,700	4,127
Service Providers, Contractors and Consultancy	10,522	9,800	8,260
	<u>62,916</u>	<u>61,509</u>	<u>61,382</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,372	5,100	5,768
Cyclical Maintenance Expense	(3,021)	13,165	9,609
Grounds	8,730	8,800	10,003
Heat, Light and Water	11,996	12,400	12,526
Repairs and Maintenance	2,955	4,200	3,491
Use of Land and Buildings	174,477	195,286	171,464
Security	1,225	1,500	1,330
Employee Benefits - Salaries	31,149	28,500	25,841
	<u>232,883</u>	<u>268,951</u>	<u>240,032</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	1,330	1,262	1,330
Building Improvements	17,059	16,167	17,034
Furniture and Equipment	14,873	12,982	13,678
Information and Communication Technology	5,255	3,517	3,706
Leased Assets	14,914	14,650	15,436
Library Resources	630	961	1,013
	<u>54,061</u>	<u>49,539</u>	<u>52,197</u>



## 8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	116,242	89,182	74,764
Bank Call Account	235	386	371
Cash and cash equivalents for Statement of Cash Flows	<u>116,477</u>	<u>89,568</u>	<u>75,135</u>

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

Of the \$116,477 Cash and Cash Equivalents \$30,744 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's Five Year Property Plan.

## 9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	539	1,497	939
Banking Staffing Underuse	-	-	6,383
Interest Receivable	155	563	364
Teacher Salaries Grant Receivable	66,712	40,775	53,638
	<u>67,406</u>	<u>42,835</u>	<u>61,324</u>
Receivables from Exchange Transactions	694	2,060	1,303
Receivables from Non-Exchange Transactions	66,712	40,775	60,021
	<u>67,406</u>	<u>42,835</u>	<u>61,324</u>

## 10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	654	343	387
Uniforms	739	-	674
	<u>1,393</u>	<u>343</u>	<u>1,061</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	55,000	55,000	55,000
Total Investments	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2020</b>						
Land	7,000	-	-	-	-	<b>7,000</b>
Buildings	46,667	-	-	-	(1,330)	<b>45,337</b>
Building Improvements	178,372	-	-	-	(17,059)	<b>161,313</b>
Furniture and Equipment	66,173	6,146	-	-	(14,873)	<b>57,446</b>
Information and Communication Tech	4,273	23,672	-	-	(5,255)	<b>22,690</b>
Leased Assets	36,720	3,327	-	-	(14,914)	<b>25,133</b>
Library Resources	1,951	532	-	-	(630)	<b>1,853</b>
<b>Balance at 31 December 2020</b>	<b>341,156</b>	<b>33,677</b>	<b>-</b>	<b>-</b>	<b>(54,061)</b>	<b>320,772</b>

The net carrying value of equipment held under a finance lease is \$25,133 (2019: \$36,720)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Land	7,000	-	<b>7,000</b>
Buildings	66,500	(21,163)	<b>45,337</b>
Building Improvements	481,341	(320,028)	<b>161,313</b>
Furniture and Equipment	282,559	(225,113)	<b>57,446</b>
Information and Communication	145,947	(123,257)	<b>22,690</b>
Leased Assets	69,660	(44,527)	<b>25,133</b>
Library Resources	69,113	(67,260)	<b>1,853</b>
<b>Balance at 31 December 2020</b>	<b>1,122,120</b>	<b>(801,348)</b>	<b>320,772</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Land	7,000	-	-	-	-	<b>7,000</b>
Buildings	47,997	-	-	-	(1,330)	<b>46,667</b>
Building Improvements	194,185	1,221	-	-	(17,034)	<b>178,372</b>
Furniture and Equipment	66,190	13,661	-	-	(13,678)	<b>66,173</b>
Information and Communication Technology	6,649	1,330	-	-	(3,706)	<b>4,273</b>
Leased Assets	48,779	3,377	-	-	(15,436)	<b>36,720</b>
Library Resources	2,050	914	-	-	(1,013)	<b>1,951</b>
<b>Balance at 31 December 2019</b>	<b>372,850</b>	<b>20,503</b>	<b>-</b>	<b>-</b>	<b>(52,197)</b>	<b>341,156</b>

The net carrying value of equipment held under a finance lease is \$36,720 (2018: \$48,779)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Land	7,000	-	<b>7,000</b>
Buildings	66,500	(19,833)	<b>46,667</b>
Building Improvements	481,341	(302,969)	<b>178,372</b>
Furniture and Equipment	276,413	(210,240)	<b>66,173</b>
Information and Communication	122,275	(118,002)	<b>4,273</b>
Leased Assets	69,741	(33,021)	<b>36,720</b>
Library Resources	68,580	(66,629)	<b>1,951</b>
<b>Balance at 31 December 2019</b>	<b>1,091,850</b>	<b>(750,694)</b>	<b>341,156</b>

### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	11,987	5,229	5,634
Accruals	3,535	3,222	3,432
Capital Accruals for PPE items	1,712	-	-
Banking Staffing Overuse	-	2,888	-
Employee Entitlements - Salaries	66,712	40,775	53,638
Employee Entitlements - Leave Accrual	2,382	2,946	2,063
	<u>86,328</u>	<u>55,060</u>	<u>64,767</u>
Payables for Exchange Transactions	86,328	55,060	64,767
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>86,328</u>	<u>55,060</u>	<u>64,767</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Family Accounts	731	658	654
	<u>731</u>	<u>658</u>	<u>654</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	80,109	24,315	70,500
Increase to the Provision During the Year	12,722	13,165	9,609
Adjustment to the Provision	(15,743)	-	-
Use of the Provision During the Year	(44,254)	-	-
Provision at the End of the Year	<u>32,834</u>	<u>37,480</u>	<u>80,109</u>
Cyclical Maintenance - Current	-	28,000	52,943
Cyclical Maintenance - Term	32,834	9,480	27,166
	<u>32,834</u>	<u>37,480</u>	<u>80,109</u>

### 16. 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	18,254	14,111	17,602
Later than One Year and no Later than Five Years	12,157	37,660	27,081
	<u>30,411</u>	<u>51,771</u>	<u>44,683</u>

## 17. Funds Held (Owed) for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Water Storage Tank	<i>completed</i>	321	(321)	-	-	-
Electrical Upgrade	<i>completed</i>	1,415	(1,765)	350	-	-
ILE Project	<i>in progress</i>	(955)	-	(12,338)	-	(13,293)
Block B - Resurface Toilet Floors	<i>in progress</i>	-	6,329	(5,079)	-	1,250
Clearlite, Spouting & Roofing	<i>in progress</i>	-	29,494	-	-	29,494
<b>Totals</b>		<b>781</b>	<b>33,737</b>	<b>(17,067)</b>	<b>-</b>	<b>17,451</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	30,744
Funds Due from the Ministry of Education	(13,293)
	<b>17,451</b>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Water Storage Tank	<i>in progress</i>	321	-	-	-	321
Carpark Reseal	<i>completed</i>	(1,579)	3,163	(1,584)	-	-
Electrical Upgrade	<i>in progress</i>	-	36,200	(34,785)	-	1,415
ILE Project	<i>in progress</i>	-	-	(955)	-	(955)
<b>Totals</b>		<b>(1,258)</b>	<b>39,363</b>	<b>(37,324)</b>	<b>-</b>	<b>781</b>

## 18. Related Party Transactions

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

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

The school employed a teacher who has family ties to the Principal. The teacher received remuneration of \$69,491 for 2020.

## 19. Remuneration

### Key management personnel compensation

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

	<b>2020 Actual \$</b>	<b>2019 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,600	3,145
Full-time equivalent members	0.24	0.14
<i>Leadership Team</i>		
Remuneration	326,287	227,645
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	<u>329,887</u>	<u>230,790</u>
Total full-time equivalent personnel	<u>3.24</u>	<u>2.14</u>

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

### Principal

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

	<b>2020 Actual \$000</b>	<b>2019 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
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	1.00	1.00
	<u>1.00</u>	<u>1.00</u>

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

## 20. 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:

	<b>2020 Actual</b>	<b>2019 Actual</b>
Total	-	-
Number of People	-	-

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

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

\$7,329 contract for the Block B - Resurface Toilet Floors as agent for the Ministry of Education. This project is fully funded by the Ministry and \$6,329 has been received of which \$5,079 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$32,772 contract for the Clearlite, Spouting & Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,494 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

Capital commitments as at 31 December 2019: Nil

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	116,477	89,568	75,135
Receivables	67,406	42,835	61,324
Investments - Term Deposits	55,000	55,000	55,000
Total Financial assets measured at amortised cost	<u>238,883</u>	<u>187,403</u>	<u>191,459</u>

### Financial liabilities measured at amortised cost

Payables	86,328	55,060	64,767
Finance Leases	28,138	51,771	40,350
Total Financial Liabilities Measured at Amortised Cost	<u>114,466</u>	<u>106,831</u>	<u>105,117</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ngaere School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 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.



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### **Responsibilities of the Board for the financial statements**

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.



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- 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 arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, 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.



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



**Talia Anderson-Town**  
**Silks Audit Chartered Accountants Ltd**  
**Whanganui, New Zealand**

**Date: 31 May 2021**



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## Analysis of Variance for year ended Dec 2020

### Baseline Date from 2019

Baseline Data Whole School Dec 2019  
Total Students 160

	Well Below		Below		At		Above	
Reading	3	2%	30	19%	105	66%	22	14%
Writing	4	2%	27	17%	119	74%	10	6%
Mathematics	4	2%	25	16%	116	73%	15	9%

### Baseline Data 2020 - Whole School Dec 2020

Total students 153

	Well Below		Below		At		Above	
Reading	2	1%	26	17%	116	75%	9	7%
Writing	2	1%	41	27%	98	64%	12	8%
Mathematics	2	1%	38	25%	101	66%	12	8%

Our target is to at least maintain 80% of all students being at or above expected curriculum level at the end of the year. Ultimately we would like to be at 85% in all curriculum areas.

**Reading:** 82% (2020) - 80% (2019) 87% (2018) 77% (2017) - **Target met**

**Writing:** 72% (2020) - 80% (2019) 86% (2018) 74% (2017) - **Target not met**

**Mathematics:** 74% (2020) - 81% (2019) 88% (2018) 74% (2017) - **Target not met**

## Specific Targets for 2020

### 1. READING:

#### **Inquiry into Junior Reading...**

Analysis of data showed that a significant number of our children turning 6 were achieving below expectation when measured against 6 Year Net expectations. (12/21 children who turned 6 in 2019). This showed a large number of children 'eligible' or needing to be considered for Reading Recovery for 2020 and /or extra support in their alphabet knowledge and their sight words.

12 children (in Years 1, 2 & 3) were target students for 2020 in reading. Two of the children identify as NZM.

6 of them have had (or are having) time on Reading Recovery. All received extra 1-1 in class support from their teacher and teacher aide.

In class teaching focused on building letter / sound relationships, and for two children, developing alphabet knowledge as well as daily instructional reading with books being sent home on a regular basis. Children were reading from instructional readers and Sunshine Books app as part of daily reading rotation. Children had weekly library visits. During COVID 19 lockdown all students had access to reading texts, either hard copies or digitally online copies via Sunshine.

Two of the children receive extra support through speech language service.

*Expectation is for them all to have made accelerated progress by the end of 2020 to be achieving at or nearly at their expected level of achievement. (Moving at least 5 reading levels)*

	B1	B2	B3	B4	B5	B6	B7	B8	B9	B10	B11	G1
2019	L6	L3	L2	L6	L4	L7	L10	L11	L10	L10	L5	L7
<b>2020</b>	<b>L15</b>	<b>L12</b>	<b>L15</b>	<b>L21</b>	<b>L6</b>	<b>L16</b>	<b>L17</b>	<b>L17</b>	<b>L21</b>	<b>L18</b>	<b>L21</b>	<b>L15</b>

All but 1 child moved at least 5 reading levels. **Target met**

#### **Actions for 2021:**

- Monitor progress of this cohort, particularly those who have been on Reading Recovery. Trend is for in-class reading level to be lower than than when exiting RR.
- Support for teachers around teaching of reading in Junior rooms - **PLD focus on phonetic awareness**
- **purchase of (and use of) decodable texts in a reading programme**
- **TA support in three junior classes** to focus on closing gaps in alphabet knowledge, sight words for identified children including intervention programmes such as CVC (Consonant-Vowel-Consonant) programmes where needed



## Senior Reading:

By the time our children leave our school we want them to be successful learners. To be successful and confident in their ability to learn we want all children to be reading within Level 4 by the time they leave Ngaere. Ideally for Year 8 students they should be achieving confidently at the end of Level 4 (4a). Nationally this is aspirational.

We want our children to be able to understand what they read in a variety of different situations. This includes understanding instructions (in maths text books, when filling out forms, when completing a task etc) as well as reading to find out (for information) and for pleasure / leisure time activity.

11 children in Years 7 & 8 were identified as targets for 2020. (Year 7: 2 boys / 5 girls (including 1 NZM boy) Year 8: 2 boys / 3 girls)

Our goal is to accelerate progress so that these children are achieving at / within the expected curriculum level by end 2020. At Ngaere School we expect 'normal progress' to be a movement of 2 subsets within a year (from Yr 4+). Accelerated progress is more than that.

Two of these students had had Reading Recovery shortly after turning 6. Four of these students have had ongoing TA support with reading and writing (and Maths) and have been involved in intervention programmes such as Rainbow Reading, Explode the Code. Two of these students had previously been on the RTLit roll for additional support.

	B1 / 7	B2 / 7	G1/7	G2/7	G3/7	G4 /7	G5 /7	B1 /8	B2 /8	G1/8	G2/8	G3/8
2019	3b	3b	3b	3b	3b	2a	3b	3p	3p	3p	3b	3p
<b>2020</b>	<b>3a</b>	<b>3a</b>	<b>4b</b>	<b>3p</b>	<b>3a</b>	<b>3p</b>	<b>3a</b>	<b>4b</b>	<b>4b</b>	<b>4b</b>	<b>4b</b>	<b>4p</b>

All students made some progress. 2 students made accelerated progress (3 or more subsets in a year). **Target partially met**

### Actions for 2021:

- Year 7 cohort to be monitored for progress. 2 students be targets for 2021 with additional support programme to be investigated.
- **TA support in senior rooms for 1-1 reading mileage and support as needed**
- Reading to understand to be a focus for in-class reading. eg. **Text book purchases for maths, STEAM activity cards**
- Senior rooms to have bigger input in to library - responsibilities for purchasing suitable books, displays to promote reading, buddy reading focus.
- Identify and have visible, specific purposes for reading, particularly for boys.

## 2. WRITING:

Analysis of writing data (in particular e-asTTle) showed a large number of our senior students were low in the surface features of spelling and use of punctuation. This impacted on their overall writing result. Equally low was children's self efficacy in writing - comments were along the lines of: "don't like writing - can't spell". Staff discussions were held around what teaching of writing looked like across the school. There is no consistent 'method' across the school. Although teachers see the need for spelling to be 'taught, not caught' there were differences across the school as to what a spelling programme looks like.

Our target group of year 7 & 8s were chosen, with Schonell Spelling age test used as a measure along with end of year OTJ. (E-asTTle results contributed to the OTJ).

Year 7: 2 boys / 6 girls (including 1 NZM boy) Year 8: 2 boys / 5 girls (including 1 NZM boy)

To raise spelling age (as measured by Schonell test) to better reflect chronological age, with an improved view of own writing ability

Year 7	B1	B2	G1	G2	G3	G4	G5	G6	Ave chron age 11 yrs
2019 Spelling age	7.5	8.2	7.8	7.6	9.2	9.2	8.8	9.0	
OTJ	3p	3p	3p	2a	3p	3p	3b	2p	
2020 Spelling age	8.9	9.5	absent	absent	9.9	10	9.7	9.5	
OTJ	3p	3a	3a	3a	3a	3a	3a	3b	

Year 8	B1	B2	G1	G2	G3	G4	G5		Ave age 12-13 yrs
2019 Spelling age	9.6	9.8	9.6	9.9	9.3	8.5	8.5		
OTJ	3a	3p	4b	3p	3p	3p	3b		
2020 Spelling age	10	10.9	10.9	10.9	10.9	10.1	9.8		
OTJ	4b	4b	4p	4b	4b	4b	3p		

Teachers set out to actively teach spelling in a more focused way. Following a return to school post COVID...

Actions to support:

- Focused spelling instruction at least 3x a week – to build self belief / importance of spelling
- Investigate specific spelling programme to assist teacher refine practice

Results are varied with all children making some gains with their spelling ages - some are what we would expect with a natural years growth.

Comparing OTJs, all but one made movement of 1 or more subsets. No one made accelerated progress. **Target not met**

### **Actions for 2021**

- Investigate to purchase spelling programme for exploration in Year 4-8
- Support for teachers to use spelling programme
- Writing to be focus curriculum area for agency work (Emma WSL)
- Kahui Ako wide goals to be set in March



## **Ngaere School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$2,238 (excluding GST). The funding was spent on sporting endeavours.