

SILVERDALE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1482
Principal:	Cameron Lockie
School Address:	4 Longmore Lane, Silverdale 0932
School Postal Address:	4 Longmore Lane, Silverdale 0932
School Phone:	(09) 426-5510
School Email:	office@silverdaleprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Alison Gilchrist	Chair Person	Elected	May 2022
Cameron Lockie	Principal ex Officio		
Colin Thompson	Parent Rep	Elected	May 2019
Nicola Kayes	Parent Rep	Elected	May 2022
Hayley Thow	Parent Rep	Elected	May 2022
Steven McCleery	Parent Rep	Elected	May 2022
Megan Catterall	Parent Rep	Elected	May 2022
Sheree McLeish	Staff Rep	Elected	Nov 2019
Mark Ralston	Staff Rep	Elected	May 2022

Accountant / Service Provider: Top Class Financial Management Services

SILVERDALE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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Silverdale Primary School

Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Alison Jane Gilchrist

Full Name of Board Chairperson

Alison Gilchrist

Signature of Board Chairperson

29th May 2020

Date:

Cameron Lockie

Full Name of Principal

Cameron Lockie

Signature of Principal

29/5/20

Date:

Silverdale Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	5,730,791	5,242,495	5,285,123
Locally Raised Funds	3	385,194	326,000	329,484
Interest Earned		45,636	48,000	46,109
International Students	4	19,043	36,000	35,683
		<u>6,180,664</u>	<u>5,652,495</u>	<u>5,696,399</u>
Expenses				
Locally Raised Funds	3	132,906	116,400	97,552
International Students	4	2,040	4,500	5,979
Learning Resources	5	3,605,589	3,216,780	3,147,234
Administration	6	292,224	278,130	263,266
Finance		3,339	4,200	4,802
Property	7	1,878,073	1,932,292	1,952,359
Depreciation	8	176,953	115,000	170,693
Loss on Disposal of Property, Plant and Equipment		7,607	-	14,474
		<u>6,098,731</u>	<u>5,667,302</u>	<u>5,656,359</u>
Net Surplus / (Deficit) for the year		81,933	(14,807)	40,040
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>81,933</u>	<u>(14,807)</u>	<u>40,040</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Silverdale Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>2,300,521</u>	<u>2,300,521</u>	<u>2,242,002</u>
Total comprehensive revenue and expense for the year	81,933	(14,807)	40,040
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	18,479
Equity at 31 December	<u>2,382,454</u>	<u>2,285,714</u>	<u>2,300,521</u>
Retained Earnings	2,382,454	2,285,714	2,300,521
Reserves	-	-	-
Equity at 31 December	<u>2,382,454</u>	<u>2,285,714</u>	<u>2,300,521</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Silverdale Primary School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	302,739	418,335	513,568
Accounts Receivable	10	188,526	161,997	161,997
GST Receivable		33,530	13,621	13,621
Prepayments		89,710	6,520	6,520
Investments	11	1,300,000	1,000,000	1,000,000
		<u>1,914,505</u>	<u>1,600,473</u>	<u>1,695,706</u>
Current Liabilities				
Accounts Payable	13	236,615	197,282	197,282
Revenue Received in Advance	14	(2,689)	(1,132)	(1,132)
Provision for Cyclical Maintenance	15	31,591	38,340	38,340
Finance Lease Liability - Current Portion	16	14,894	8,395	26,908
Funds held for Capital Works Projects	17	48,456	-	-
		<u>328,867</u>	<u>242,885</u>	<u>261,398</u>
Working Capital Surplus/(Deficit)		<u>1,585,638</u>	<u>1,357,588</u>	<u>1,434,308</u>
Non-current Assets				
Property, Plant and Equipment	12	906,143	1,034,115	948,115
		<u>906,143</u>	<u>1,034,115</u>	<u>948,115</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	90,277	100,048	67,566
Finance Lease Liability	16	19,050	5,941	14,336
		<u>109,327</u>	<u>105,989</u>	<u>81,902</u>
Net Assets		<u><u>2,382,454</u></u>	<u><u>2,285,714</u></u>	<u><u>2,300,521</u></u>
Equity				
		<u><u>2,382,454</u></u>	<u><u>2,285,714</u></u>	<u><u>2,300,521</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Silverdale Primary School
Statement of Cash Flow
For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities			
Government Grants	1,079,340	942,495	936,546
Locally Raised Funds	383,637	326,000	330,772
International Students	19,043	36,000	14,815
Goods and Services Tax (net)	(19,909)	-	4,746
Payments to Employees	(472,510)	(477,500)	(423,318)
Payments to Suppliers	(841,211)	(738,120)	(627,701)
Cyclical Maintenance Payments in the year	-	-	(15,350)
Interest Paid	(3,339)	(4,200)	(4,802)
Interest Received	45,552	48,000	46,466
Net cash from / (to) the Operating Activities	190,603	132,675	262,174
Cash flows from Investing Activities			
Proceeds from Sale of PPE	(7,607)	-	(14,474)
Purchase of PPE	(142,207)	(201,000)	(455,236)
Purchase of Investments	(300,000)	-	-
Proceeds from Sale of Investments	-	-	315,690
Net cash from / (to) the Investing Activities	(449,814)	(201,000)	(154,020)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	18,479
Finance Lease Payments	(74)	(26,908)	(23,062)
Funds Held for Capital Works Projects	48,456	-	-
Net cash from Financing Activities	48,382	(26,908)	(4,583)
Net increase/(decrease) in cash and cash equivalents	(210,829)	(95,233)	103,571
Cash and cash equivalents at the beginning of the year	Note 9 513,568	513,568	409,997
Cash and cash equivalents at the end of the year	Note 9 302,739	418,335	513,568

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.

Silverdale Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	5 - 18 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	2 - 3 years
Library resources	12.50%

l) 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.

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

o) Revenue Received in Advance

Revenue received in advance relates to advances from staff for staff fund, where there are unfulfilled obligations for the School to provide services in the future. The funds are recorded as revenue as the obligations are fulfilled and the advances from staff.

The School holds sufficient funds to enable the refund of unearned funds in relation to staff.

p) 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.

q) 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 school 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.

r) 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).

s) Financial Assets and Liabilities

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

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

t) 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.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	918,205	587,956	819,386
Teachers' salaries grants	3,026,807	2,600,000	2,646,552
Use of Land and Buildings grants	1,624,644	1,700,000	1,702,025
Resource teachers learning and behaviour grants	151,859	111,039	-
Other MoE Grants	9,276	243,500	117,160
	<u>5,730,791</u>	<u>5,242,495</u>	<u>5,285,123</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	190,969	175,000	170,623
Activities	160,980	135,500	139,312
Trading	1,046	1,000	873
Fundraising	26,820	14,500	15,631
Other Revenue	5,379	-	3,045
	<u>385,194</u>	<u>326,000</u>	<u>329,484</u>
Expenses			
Activities	125,690	112,500	94,807
Trading	729	900	887
Fundraising costs	6,487	3,000	1,858
	<u>132,906</u>	<u>116,400</u>	<u>97,552</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>252,288</u>	<u>209,600</u>	<u>231,932</u>

4. International Student Revenue and Expenses

	2019	2019	2018
	Actual	Budget	Actual
	Number	(Unaudited)	Number
	2	4	4
International Student Roll			
	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	19,043	36,000	35,683
Expenses			
Commissions	1,565	-	5,513
International student levy	475	4,500	466
	<u>2,040</u>	<u>4,500</u>	<u>5,979</u>
Surplus/ (Deficit) for the year International Students'	<u>17,003</u>	<u>31,500</u>	<u>29,704</u>

5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	144,381	154,210	121,794
Equipment repairs	2,269	4,000	842
Information and communication technology	66,005	67,020	53,214
Other	5,901	7,000	5,721
Library resources	1,675	3,200	839
Employee benefits - salaries	3,275,271	2,886,100	2,873,576
Staff development	94,628	79,160	91,248
Staff development - overseas	15,459	16,090	-
	<u>3,605,589</u>	<u>3,216,780</u>	<u>3,147,234</u>

During the year the School incurred costs in relation to staff development as follows:

- The Principal attended a course in Singapore. The course involved new insights and research about developing education in 2020 and beyond. The conference theme was Transform and Transcend - Reimagine and Revolutionise Education.
- Two Team Leaders attended The Reggio study tour in Melbourne Australia. The purpose was to observe Reggio based school and how they run their programmes.
- Two Team Leaders attended the Thinking & Learning conference in Melbourne. The purpose was to upskill in - Leading a successful professional learning group. Understanding and being up to date in latest formative assessment practices and indepth knowledge of excellent writing programmes and supporting social and emotional needs.

6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,363	8,500	7,148
Board of Trustees Fees	3,515	4,120	3,790
Board of Trustees Expenses	20,642	18,800	7,357
Communication	11,266	15,050	13,620
Consumables	44,859	36,000	36,769
Operating Lease	1,262	5,000	10,470
Other	16,787	15,000	12,555
Employee Benefits - Salaries	167,478	148,400	154,067
Insurance	8,364	15,000	7,215
Service Providers, Contractors and Consultancy	10,688	12,260	10,275
	<u>292,224</u>	<u>278,130</u>	<u>263,266</u>

7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	16,638	19,000	13,543
Consultancy and Contract Services	57,581	52,310	48,565
Cyclical Maintenance Expense	15,962	32,482	63,991
Grounds	6,057	12,300	4,349
Heat, Light and Water	45,581	46,000	44,285
Rates	289	300	263
Repairs and Maintenance	44,821	20,900	20,709
Use of Land and Buildings	1,624,644	1,700,000	1,702,025
Security	16,296	6,000	7,152
Employee Benefits - Salaries	50,204	43,000	47,477
	<u>1,878,073</u>	<u>1,932,292</u>	<u>1,952,359</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.

8. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grounds & Environment	49,829	29,900	44,135
Building Improvements	1,518	1,150	1,517
Furniture and Equipment	54,833	33,350	49,668
Information and Communication Technology	40,596	27,600	41,638
Leased Assets	27,494	20,700	31,052
Library Resources	2,683	2,300	2,683
	<u>176,953</u>	<u>115,000</u>	<u>170,693</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	300	300	300
Bank Current Account	302,370	417,966	513,199
Bank Call Account	69	69	69
Cash and cash equivalents for Cash Flow Statement	<u>302,739</u>	<u>418,335</u>	<u>513,568</u>

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

Of the \$302,739 Cash and Cash Equivalents, \$48,456 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Interest Receivable	2,841	2,757	2,757
Teacher Salaries Grant Receivable	185,685	159,240	159,240
	<u>188,526</u>	<u>161,997</u>	<u>161,997</u>
Receivables from Exchange Transactions	2,841	2,757	2,757
Receivables from Non-Exchange Transactions	185,685	159,240	159,240
	<u>188,526</u>	<u>161,997</u>	<u>161,997</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	1,300,000	1,000,000	1,000,000

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Grounds & Environment	505,860	4,210	-	-	(49,829)	460,241
Building Improvements	4,720	-	-	-	(1,518)	3,202
Furniture and Equipment	303,146	55,705	(2,326)	-	(54,833)	301,692
Information and Communication Technology	74,754	56,989	(1,534)	-	(40,596)	89,613
Leased Assets	40,852	20,915	(1,662)	-	(27,494)	32,611
Library Resources	18,783	5,130	(2,446)	-	(2,683)	18,784
Balance at 31 December 2019	948,115	142,949	(7,968)	-	(176,953)	906,143

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Grounds & Environment	616,368	(156,127)	460,241
Building Improvements	15,504	(12,302)	3,202
Furniture and Equipment	636,472	(334,782)	301,690
Information and Communication Technology	283,550	(193,935)	89,615
Leased Assets	99,213	(66,601)	32,612
Library Resources	54,487	(35,704)	18,783
Balance at 31 December 2019	1,705,594	(799,451)	906,143

The net carrying value of equipment held under a finance lease is \$32,611 (2018:\$40,852)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Grounds & Environment	251,922	298,271	(198)	-	(44,135)	505,860
Building Improvements	6,237	-	-	-	(1,517)	4,720
Furniture and Equipment	263,743	91,765	(2,694)	-	(49,668)	303,146
Information and Communication Technology	52,586	65,947	(2,141)	-	(41,638)	74,754
Leased Assets	51,492	21,005	(593)	-	(31,052)	40,852
Library Resources	23,720	1,328	(3,582)	-	(2,683)	18,783
Balance at 31 December 2018	649,700	478,316	(9,208)	-	(170,693)	948,115

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	612,158	(106,298)	505,860
Building Improvements	15,504	(10,784)	4,720
Furniture and Equipment	586,654	(283,508)	303,146
Information and Communication Technology	229,662	(154,908)	74,754
Leased Assets	106,439	(65,587)	40,852
Library Resources	56,748	(37,965)	18,783
Balance at 31 December 2018	1,607,165	(659,050)	948,115

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	35,824	16,737	16,737
Accruals	5,564	5,399	5,399
Employee Entitlements - salaries	185,685	164,249	164,249
Employee Entitlements - leave accrual	9,542	10,897	10,897
	<u>236,615</u>	<u>197,282</u>	<u>197,282</u>
Payables for Exchange Transactions	236,615	197,282	197,282
	<u>236,615</u>	<u>197,282</u>	<u>197,282</u>

The carrying value of payables approximates their fair value.

14. Revenue Received In Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds held on behalf of staff	(2,689)	(1,132)	(1,132)
	<u>(2,689)</u>	<u>(1,132)</u>	<u>(1,132)</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	105,906	105,906	57,265
Increase/ (decrease) to the Provision During the Year	15,962	32,482	63,991
Use of the Provision During the Year	-	-	(15,350)
Provision at the End of the Year	<u>121,868</u>	<u>138,388</u>	<u>105,906</u>
Cyclical Maintenance - Current	31,591	38,340	38,340
Cyclical Maintenance - Term	90,277	100,048	67,566
	<u>121,868</u>	<u>138,388</u>	<u>105,906</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	17,284	8,395	26,908
Later than One Year and no Later than Five Years	20,514	5,941	14,336
	<u>37,798</u>	<u>14,336</u>	<u>41,244</u>

17. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
5YA Electrical Project	<i>in progress</i>	-	26,397	25,830	-	567
5YA Roofing Project	<i>in progress</i>	-	72,220	66,900	-	5,320
AMS/ILE Modernisation	<i>in progress</i>	-	276,901	234,332	-	42,569
Rekey & Replace Master Key	<i>completed</i>	-	18,979	18,979	-	-
Totals		<u>-</u>	<u>394,497</u>	<u>346,041</u>	<u>-</u>	<u>48,456</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

48,456

48,456

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,515	3,790
Full-time equivalent members	0.17	0.46
<i>Leadership Team</i>		
Remuneration	707,405	695,310
Full-time equivalent members	7	7
Total key management personnel remuneration	710,920	699,100
Total full-time equivalent personnel	7.17	7.46

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 115	2.00	-
	2.00	-

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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

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

22. Commitments

(a) Capital Commitments

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

- (a) \$29,300 contract for Electrical RCD protection, which will be fully funded by the Ministry of Education. \$26,397 has been received of which \$25,830 has been spent on the project to date; and
- (b) \$80,245 contract to have the Roof Replacements as agent for the Ministry of Education. This project is fully funded by the Ministry and \$72,220 has been received of which \$66,900 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$298,651 contract to build a AMS combined as agent for the Ministry of Education. The project is fully funded by the Ministry and \$276,901 has been received of which \$234,332 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease for photocopier

	2019 Actual \$	2018 Actual \$
No later than One Year	12,472	30,343
Later than One Year and No Later than Five Years	-	12,472
	<u>12,472</u>	<u>42,815</u>

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:

Loans and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	302,739	418,335	513,568
Receivables	188,526	161,997	161,997
Investments - Term Deposits	1,300,000	1,000,000	1,000,000
Total Loans and Receivables	<u>1,791,265</u>	<u>1,580,332</u>	<u>1,675,565</u>

Financial liabilities measured at amortised cost

Payables	236,615	197,282	197,282
Finance Leases	33,944	14,336	41,244
Total Financial Liabilities Measured at Amortised Cost	<u>270,559</u>	<u>211,618</u>	<u>238,526</u>

25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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

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

26. Comparatives

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

2019 Analysis of Variance



2019 Team Te Ohanga goal

Formative Assessment Goal

Goal	<p>By the end of 2019 we have embedded formative assessment into our classroom programme in order to raise the achievement levels in writing, maths and reading, with a deliberate focus on our priority, target and focus students so that at least 90% of the Year 1 and Year 0 students are confidently working within curriculum level 1.</p> <p>Writing - most of Level 1ii (old 40 week rubric) at least 80% Reading most of blue / beginning green Maths - most of level 1ii (early) at least 80%</p>
What is currently happening...	<ul style="list-style-type: none"> • To date there are 21 /125 priority students for reading. 84% • To date there are 20 /125 priority students for writing. 84% • To date there are 14 /125 priority students for maths. 89%
What can we do?	<ul style="list-style-type: none"> • Share Learning Intention / Success Criteria when working with students during whole class and instructional groups. • Kids reflecting back to us through gestures - thumbs up or down, sideways so we can see your needs help/extension What we are learning to do is... • Use language such as ' have you been successful', ' we are learning...' • Use learning buddies (Deb's reading wheel) • Use photos to enable students to self reflect
What will we do first?	<ul style="list-style-type: none"> • Jen- learning explicit and reflecting with verbal or gestured response. • Deb - We are learning to, by the end you'll know if you've been successful by... how have you been successful? Also to use reflective gestures • Afke - make the learning explicit and get them to reflect upon it post lesson • Rebeccah - use student's input to co-construct SC • Antonette - explicit teaching and practise of SC - checking understanding. Using 'have you / how have you been successful' • Lucy- teaching the children to practise self-assessment and being reflective, looking carefully at their own work and getting their feedback/ thoughts. Writing down child-voice. • Kendall- Make learning explicit (we are learning to, you'll know if your successful by and using reflective gestures)
Mid year results	<p>Year 1</p> <p>Rm 5- 4 for maths, reading and writing Rm 7- 6 in maths, 7 reading and 7 writing Rm 15- 4 maths, 4 reading, 4 writing Rm 17- 2 maths, 6 reading, 1 writing Rm 19- 3/21 in math, 2/21 in reading, 3/21 in writing Rm 21-5 for maths, 4 reading, 4 writing</p>

	<ul style="list-style-type: none"> • To date there are 24 /127 priority students for maths. 82% • To date there are 27/127 priority students for reading. 79% • To date there are 24 /127 priority students for writing. 82% <p>We have erred on the side of caution and have included those students who are currently just within (borderline) because we feel they may not progress as quickly and achieve the expected levels at the end of the year. Percentages have slipped since Term 1 due to this reason as we know the students better.</p> <p>General cohort is lower this year than previous years and school readiness and behaviour issues have flared up and taking more teaching time.</p> <p>Struggling to get parents to read at home.</p> <p>Year 0</p> <p>Rm 9- 2 in reading, writing and maths</p> <ul style="list-style-type: none"> • To date there are 2 /20 priority students for reading. 90% • To date there are 2 /20 priority students for writing. 90% • To date there are 3 /20 priority students for maths. 85% <p>What can we do:</p> <ul style="list-style-type: none"> • Team / class wide competition for early morning reading • Big buddies to read to on a regular basis • Refer back to reading / writing / maths ideas doc • Work daily with the above students, especially the borderline students • Use TA's to support your teaching • Focus on making connected provocations • Constantly use learning language and make connections explicit • Writing / maths focus weeks and ensure work with all students each day • As no focus children use this time to work with those borderline students
End of term 3 results	<p>Year 1</p> <p>Rm 5- 4/22 Reading, 4/22 Maths, 6/22 Writing (3 ESOL)</p> <p>Rm 7- 5/23 Reading- 2 borderline 2 new to NZ., 6/23 Writing 2 New to NZ 1 Borderline , 6/23 Maths 2 new to NZ.</p> <p>Rm 15- 3/22 maths 3/22 in reading, 6/22 Writing</p> <p>Rm 17- 7/22 in reading - three of these children are new to NZ and school, two are borderline as from 17th September, 4/22 in math - two of these children are new to NZ and school, one is borderline, 7/22 in writing - three are new to NZ and school, six are ESOL.</p> <p>Rm 19 3/22 in math, 3/22 in reading, 3/22 in writing</p> <p>Rm 21- 6/22 in reading, 8/22 in writing, 8/22 maths</p> <p>Rm 23 5/5 reading 5/5 for maths % writing</p> <p>Reading 32/138 = 77%</p> <p>Writing 40/138 = 72%</p> <p>Maths 31 / 138 = 78%</p>

	<p>New students to the school have dragged data down as they have had no formal schooling or are ESOL.</p> <p>Year 0 Rm 9 - 0/32 reading 2/32 maths 3/32 writing Rm 23 - 0/15 reading 0/15 maths 15 /15 writing</p> <p>Reading 0/47 = 100% Writing 18/ 47 = 62% (lack of recent updating on ST has meant I have had to use the data with what was there) Maths 2/47 = 96%</p>
End of year results 2019	<p>Data taken from etap and cross checked against School Talk and learner support.</p> <p>Year 1 Reading - 72% 104/145 students Writing - 77% 111/145 students Maths - 74% 108/145 students</p> <p>20 students all have started at Silverdale School throughout the year: 12/ 20 are working towards in reading = 40% working within 11/ 20 are working towards in writing 1 = 45% working within 11/ 20 are working towards in maths 1 = 45% working within</p> <p>19/20 of these students do not speak english at home and most have transferred from another country so are settling into a new country as well as a new school.</p> <p>If we exclude these students from the above Year 1 data the results changes to: Reading - 104/125 83% Writing - 111/125 89% Maths - 108/125 86%</p> <p>Results are down from 2018 due to this particular cohorts learning needs and number of new ESOL students whom many have had no prior schooling. Teachers and Teacher Aides have collaboratively worked extremely hard to get all students to their current levels.</p> <p>Year 0 Maths - 100% Reading - 95% 58/61 students Writing - 93% 57/61 students</p> <p><i>Focus for 2020 needs to be how to help those new students across the team who are ESOL or whom start later in the year and have missed our school entry programmes. Upskill TA's, cross group across classes amongst the team?</i></p>

Team Kiwi Inquiry Goal 2019

Writing Goal

Goal	By the end of 2019 we have implemented a comprehensive writing programme using SchoolTalk and other formative assessment, identifying target and focus children, and having robust team discussions in order to raise the achievement level across the team so that we move 5 out of 23 children from working towards to working within Level 1 in writing and to move all of the remaining 18 children from pre Level 1 to Level 1ii (Early Level 1).
What is currently happening...	<ul style="list-style-type: none"> The data from 2018 showed that 90.7% of children were at or above the expected curriculum level for the end of Year 1. There were 10 children identified as working towards from the end of last year. This year we have had 18 new children enter Team Kiwi and 13 of these children are working towards. 7 of these children are ESOL, 1 is Samoan and 1 is Maori. 84% of these new children are still working towards Level 1. Therefore we have 23 out of 118 children working towards Level 1. 18 of these children are still at pre Level 1 stage. This changes the data for the start of the year from 90.7 to 80.5% working towards. We have 6 girls and 16 boys working towards Level 1. We have identified another 26 children that we feel are at risk of not working comfortably within level 1 unless they have intensive monitoring and a comprehensive writing programme. This means that 49 of the current 118 children are working towards or are borderline (58.5% are working comfortably at or above). We are all trialing Estee's Moment in Time, Quick Write, and interest based writing and around our KERI values. Teacher modelling
What can we do at the start of the year?	<ul style="list-style-type: none"> Look at the new Learning progressions framework Look at the books at the end of the year and see what they were achieving then. Show children and encourage them to see if they can do the same. Look at the progressions on SchoolTalk.
What will we do first?	<ul style="list-style-type: none"> Look at the new Learning progressions framework Look at the books at the end of the year and see what they were achieving then. Show children and encourage them to see if they can do the same. Look at the progressions on SchoolTalk.
Mid year results 2019	<p>Room 2: <i>4 working towards:</i> Child 1 *is working at end of Level 1ii Child 2 is working in Level 1. Not a concern anymore. Child 3 is working in Level 1i (ESOL, very limited English) Child 4 (new student) is working at Level 1. Not a concern anymore. Child 5 (New student T3) Working at Level 1ii. ESOL, very limited English.</p> <p>Room 4: <i>6 working towards:</i></p>

	<p>Child 1 (working in level 1ii) Child 2 (working in level 1) Child 3 (working in level 1ii) Child 4 (working in level 1ii) Child 5 (working in level 1ii) Child 6 (working in level 1ii)</p> <p>Room 6: 5 working towards: Child 1 (Working towards Level 1) Child 2 (Working within Level 1) Child 3 (Working within Level 1) Child 4 (Working within Level 1) Child 5 (Working within Level 1) Child 6 (Working within Level 1i Early) STARTED TERM 3 - NOT PART OF NUMBERS</p> <p>Room 8: 3 working towards: Child 1 :Working within Level 1ii Child 2 (new student): Working within Level 1ii Child 3 (new student): Working within Level 1i</p> <p>Room 10: 5 working towards: Child 1 (new student) Left Silverdale Child 2 1i Child 3 1ii Child 4 1ii Child 5 1</p>
What will we do Term 3	<ul style="list-style-type: none"> • Continue with quick writes and moment in time writing as it is helping children to become confident writers and have depth to their stories. • During rangahau allow children to freely write and explore different genres of writing. Teachers take little focus groups to extend their ideas or teach a convention of writing. • Continue with tickled pink and green editing so that the children become aware of fixing up and improving independently. • Focusing on celebrating children as authors. • Super sentences to increase awareness of where to put adjectives and adverbs and how to improve the verb, add details with because etc...

Term 2 Mid Year Data:

Classroom	Children working towards level at start of 2019 on Learner Support	Children who have shifted to 'working within' expected level at mid year point	Children moved to working within Level 1ii	Children moved to working within Level 1i
2	4	2	1	1

4	6	1	5	
6	5	4	1	
8	3		2	1
10	5 (4 now as 1 left)	1	2	1
Total:	22	8	11	3

Out of the original 23 children who were working towards the expected level at the start of the year:

- 8 children have shifted to 'working within' the expected level and so are no longer a concern.
- 11 children are working within Level 1ii.
- 3 children are working within Level 1i.

End of year results 2019	<p><u>Room 2</u></p> <p>Child 1 Level 1ii has made amazing progress in his writing. Going from a pre writer who would copy teacher or friends writing to now able to put a basic story together. Oral language has improved and he loves to chat about anything. Kevin still needs 1-1 support in order to get ideas down but knows a lot of high frequency words.</p> <p>Child 2 Level 1ii Enjoys writing. Can write independently but when it comes time to read and edit with the teacher can not remember the words. Is beginning to use a blue word card to find high frequency words.</p> <p>Child 3 Level 1ii (new student Term 3 so not included in start of year data) Enjoys writing. Can write independently. Has stopped copying off her buddy and is now writing her own ideas unaided.</p> <p>Child 4 Level 1 (Not included as a focus child at the start of the year) Still struggles to write. Will avoid and distract to get out of it. With 1-1 teacher help sits and refuses to write. Oral language/ideas are creative. Still a concern.</p> <p>Child 5 Level 1 Still struggles to write. Will avoid and distract to get out of it. Oral language/ideas are creative. Goes to Quick60 with TA. Still a concern.</p> <p>Child 6 Level 1 Not a concern.</p> <p><u>Room 4</u></p> <p>Child 1 - Level 1</p> <p>Child 2- Level 1</p> <p>Child 3 - Level 1ii Just been giving glasses, has had fine motor skills help, extra writing and phonics lessons etc. Struggling to motivate.</p> <p>Child 4 - Level 1ii ESOL and behaviour and RTLB funded</p> <p>Child 5 -Level 1ii ESOL. Just started school for the first time this year. He was a pre-writer at the start of the year so he has made almost 2 years of progress in one year.</p> <p>Child 6 - Left Silverdale School</p>
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Room 6

Child 1 Level 1

arrived from South Africa at the beginning of the year with very little English, no letter or sight word knowledge. Her writing has vastly improved over the last few weeks and she is where she should be in Writing. Sadly she is leaving us to go to KingsWay next year.

Child 2 Level 1

arrived from South Africa at the beginning of the year. She had some sight word knowledge and knew her letter sounds. She is now within Level 1 for writing.

Child 3 Level 1

Got some support from Karleigh at the beginning of the year. She is very easily distracted and spends her day looking around and talking to others with little attention to her learning. Working within Level 1.

Child 4 Level 1

has come a long way this year. He consolidated his letter sound knowledge and is able to write adding adjectives and adverbs. He is now working within Level 1.

Child 5 Level 1

got some support from Karleigh at the beginning of the year. Mainly for Reading and Writing. He managed to catch up quickly, because he became a more focussed learner. He is now where he should be for reading and writing. He is working within Level 1.

Child 6 **STARTED TERM 3 - NOT PART OF NUMBERS** Level 1ii

has been working with Karleigh (for most of the year) and Nic in Term 4 mostly to work on his story writing and reading. In class he does daily phonics, has instructional writing 4 times a week. Despite the fact that he is still below where he should be for reading and writing he has come a long way since arriving at our school at the beginning of Term 3. He started with us as a Magenta reader and is now reading Blue/Orange books. Writing sessions causes his Pika to manifest so Steve (RTL) has suggested we don't put too much pressure on him at the moment. Encouraging him to tell his story while the teacher writes it down for him to copy. He is working within Level 1ii for writing

Room 8

Child 1 Level 1ii

Working on his growth mindset to take a risk and accept mistakes. His fixed mindset has hindered his progress.

Child 2 Level 1ii

Cameron had no alphabet knowledge when he arrived. He is now sounding out words and is able to correctly write some HF words and able to write a few sentences independently.

Child 3 Level 1ii

His letter formation and neatness has improved considerably and he can write a few ideas that make sense. Still working on managing distractions, but getting him to write is no longer a battle.

Room 10

Child 1 (left school)

Child 2 Level 1

Child 3 Level 1ii

Child 4 Level 1ii

Child 5 Level 1ii

End of Year Data

Classroom	Children working towards level at start of 2019 on Learner Support	Children who have shifted to 'working within' expected level at end year point	Children moved to working within Level 1ii	Children moved to working within Level 1i
2	4	1	3	
4	6	2	3	
6	5	5		
8	3		3	
10	5 (4 now as 1 left)		3	1
Total:	22 (21 now)	8	12	1

2019 Team Kiwi Goal

By the end of 2019 we have implemented a comprehensive writing programme using SchoolTalk and other formative assessment, identifying target and focus children, and having robust team discussions in order to raise the achievement level across the team so that we move 5 out of 23 children from working towards to working within Level 1 in writing and to move all of the remaining 18 children from pre Level 1 to Level 1ii (Early Level 1).

End of Year Result:

Out of the original 23 children who were working towards the expected level at the start of the year:

- 8 children have shifted to 'working within' the expected level and so are no longer a concern.
- 12 children are working within Level 1ii.
- 1 child is working within Level 1i.
- 2 children have left.

Team Pukeko goal 2019

Goal	<p>By the end of 2019 we will have embedded formative assessment into our writing programme to raise the achievement of Year 3 and 4 writers so that at least 29 of the 61 students who are working towards expected curriculum level will be working in their expected curriculum level.</p>
What is currently happening...	<p><u>Rm 12:</u> Writing process is being introduced, visual on board that is interactive. Sheena Cameron editing process has been introduced but children are yet to grasp the process effectively. Two stars and a wish has been introduced-early stages.</p> <p><u>Rm16:</u> Mostly whole class introductions. However working with lower ability students to create focus groups. Sheena Cameron editing process has been introduced but children are yet to grasp the process, Process is displayed on board. Covered so far Recounts, blog poems, presentation descriptive writing. Two stars and a wish has been introduced</p> <p><u>Rm18:</u> Mostly whole class introductions. However working with lower ability students to create focus groups. Conferencing with each student throughout the day to reflect on goals and next learning steps. Celebrating good writing by reading, lots of sharing opportunities. Using a range of writing styles - moment in time, sentence starters, descriptive writing, recount, presentations, poetry and quick writes.</p> <p><u>Rm 20:</u> Mainly whole class - modelling and teaching with small groups/individuals being withdrawn. 2 stars and a wish being introduced. Editing being introduced - early stages. Focus on some language features - similes, parts of language e.g. nouns, verbs etc Recounts, Narratives, Reports, Biographies,</p> <p><u>Rm22:</u> whole class teaching, modeling, working with students who are not independent writers yet. Working through the writing process--planning, drafting, editing/proofreading, buddy check, conferencing and co-construct the next learning step, sharing and working towards recrafting. , Using 6 traits:</p> <ul style="list-style-type: none"> • Ideas—the main message. • Organization—the internal structure of the piece. • Voice—the personal tone and flavor of the author's message. • Word Choice—the vocabulary a writer chooses to convey meaning. • Sentence Fluency—the rhythm and flow of the language. • Conventions—the mechanical correctness. <p><u>Rm27&29:</u> We are working through a writing process co-constructed and shared in class (displayed). We will do small lessons before our weekly writing piece talking about spelling rules, deeper language features, surface features, punctuation etc and focus on these that day in our writing. Super sentences, self checks taught in depth using Sheena Cameron editing pencil, conferencing and feedback using two stars and a wish. Start of peer assessment, link writing to examples in reading</p>

	<p><u>Rm31&33:</u> We have each been taking below, middle and above writers in order to meet the needs of our very very varied learners. The below writers have been focusing on letter formation and how to construct a simple sentence. The middle writers have been following a process of scaffolding with the teacher and how to do simple forms of writing like recount and autobiographies. They have focused on nouns, verbs, adjectives and using conjunctions. The above writers have been focusing on synonyms, antonyms and using a dictionary and thesaurus in order to further extend their knowledge. They can reread to check for capital letters, full stops and they are able to underline spelling errors.</p> <p>Professional development Laura and Carolyn attended boys in literacy workshop - will be feeding back during a whole school PD</p>
What can we do?	<ul style="list-style-type: none"> • PD sessions for teachers to upskill, Curriculum overview eg boys Literacy Conference with Marshall Diggs, Sheena Cameron editing course • Define as a team what good looks like - develop consistency in programme across team as we have many new teachers. • Curriculum Overview of good practice (Laura to work on this as part of Kahui Ako) • Identify areas of expertise within school and across CoL so that teachers can observe best practice • PLG to share best practice on formative assessment (focus on formative assessment in writing) • PLG to share new learning eg readings, videos etc • Develop our use of Schooltalk so that we are targeting specific areas. Work on keeping Schooltalk updated and using resources to help. • Use of exemplars to moderate as a team - upskilling teachers to identify progressions achieved and next steps. • Develop student agency with students using Schooltalk so that they know their next steps and can celebrate their achievements. • Inform parents and students that they are in a focus group, celebrate the successes! • Use teacher aides for phonics lessons to support students who need help in this area. • Sharing back in teams of any PD
What will we do first?	<ul style="list-style-type: none"> • PD sessions for teachers to upskill, Curriculum overview eg boys Literacy Conference with Marshall Diggs, Sheena Cameron editing course. <ul style="list-style-type: none"> - Carolyn and Laura - Boys literacy - Jackie, Meghan and Maree - Sheena Cameron editing course • Define as a team what good looks like • Identify areas of expertise within school and across CoL so that teachers can observe best practice. (Laura observing this term) • PLG to share best practice on formative assessment (focus on formative assessment in writing) • PLG to share new learning eg readings, videos etc • Develop our use of Schooltalk so that we are targeting specific areas. Work on keeping Schooltalk updated and using resources to help. • Inform parents and students that they are in a focus group, celebrate

	<p>the successes!</p> <ul style="list-style-type: none"> Sharing back in teams of any PD
What have we done	<ul style="list-style-type: none"> Define as a team what good looks like Identify areas of expertise within school PLG to share best practice on formative assessment (focus on formative assessment in writing) PLG to share new learning eg readings, videos etc Develop our use of Schooltalk so that we are targeting specific areas. Work on keeping Schooltalk updated and using resources to help. Inform parents and students that they are in a focus group, celebrate the successes! Sharing back in teams of any PD Adrienne Gear programme brought into Room 27/29 Laura shared aspects of Adrienne Gear programme Sheena Cameron/Louise Dempsey stamp purchased and used in all classrooms. Feedback/feedforward being given in a consistent way. Year 4s upskilled in the use of Schooltalk.

Term 2 Mid Year Data

Classroom	Children working towards level at start of 2019 on Learner Support	Children shifted to working at expected level at mid year point	Children on Learner Support from the start of year who have left school.
12	9		
16	6		2
18	6		
20	8	-	1
22	12	1	
27	6	2	
29	4	1	
31	4		
33	7		
Total	61	4	3

At the mid way point of the year, 4 children have shifted out of the original 61 children who were working towards the expected level. These children are now working at the expected point at the halfway point in the year.

Three children who were originally in our group of children who were working towards standard have left the school.

End of year OTJ for Focus Children working towards expected levels at the start of the year.

	Focus Children	Focus Children Shifted	Notes
Room 12 Brittany/Stacey	3	1	Child 1 has moved to work in the expected curriculum level.
Room 16 Maree	2	0	
Room 18 Jackie	5	4	Child 1 - made progress however still requires support. Now working within - Child 2, Child 3, Child 4, Child 5
Room 20 Carolyn	4	4	Carolyn has shifted her students to working at the lower end of within for their expected curriculum level.
Room 22 Melody	6	5	Five out of the 6 focus children are now working at their expected curriculum level. Child 1 has improved but is still working towards. He is borderline and almost working within. Their next steps are to develop her vocabulary and language features. Child 1 has had a lot of time away from school that has affected his learning
Room 27 Laura	5	5	All focus children are working within expected curriculum level. Child 1 has since left the school but has made standard by term 2. Child 2, Child 3, Child 4 and Child 5 are all working at the lower end of expected curriculum level. Their main need is surface features. Child 6 is still working towards.
Room 29 Meghan	4	4	Two children who were working within have made slow progress and are now working towards. New addition of Child 1 who is working towards. Focus Children: Child 2, Child 3, Child 4, Child 5, Child 6, Child 7. (4 towards/ 2 within) All focus children are now working within expected curriculum level.
Room 31	2	2	Child 1 is still working towards standard.
Room 33	2	2	

Team Pukeko have nearly achieved their goal of shifting 29 students from working towards the expected curriculum level to working within.

27 out of the 61 students who were working towards standard at the start of the year have made accelerated progress and are now working within expected curriculum level.

Team Tui 2019 Goal

Writing and Formative Assessment

Mid year review

Goal	By December 2019, we have used formative assessment in writing to raise the achievement of the target children in each class in Yr 5/6 writing by using best practice formative assessment strategies, moderating across team/s, using best practice in writing, and using SchoolTalk learning progressions for children to see where they are at and where they are going next in order to develop student agency. So that we have taken the number of 'working towards' curriculum expectation writers from 44 students to 29 students.
Who are these students we want to move to 'within'.	Rm 24 - Child 1, Child 2 Rm 25 - Child 1, Child 2 Rm 26 - Child 1, Child 2 Rm 28 - Child 1, Child 2 Rm 30 - Child 1, Child 2 Rm 32 - Child 1, Child 2 Child 3 Rm 34 - Child 1, Child 2
What is currently happening...	<p>Rm 24 Modelling, shared planning, word banks, super sentence, 5 min vocab, mixed ability groups, buddy writing - fold the line, conferencing Collaborative learning groups - feedback conferencing, spelling programme, colour coding, School Talk progressions, stand-alone workshop and lessons to build grammar and punctuation, quick writes,</p> <p>Rm 25 - identified focus children, using exemplars from actual authors, explicit teaching, structured planning, structured feedback and feedforward. Schooltalk formative assessment and forward goal setting each 2 weeks. As above but now we are learning to give individual feedback from the schooltalk progressions, including free writing in between structured pieces, focused on non-fiction this term (away from stories), organisation and structure.</p> <p>Rm 26 -Shared planning, teacher modelling, word banks, collaborative writing groups (mixed ability), feedback and conferencing, using school talk learning progressions - colour coding, spelling programme, essential word lists, standalone workshops and lessons to build grammar and punctuation.</p> <p>Rm 28 - Cooperative Groups to increase vocabulary, Teacher modelling - good example, bad example. Personal goal setting. Working in small focus group together with every piece of writing. Together we write an example and use this time to pull apart our learning intention and what our writing should look like. Spelling programme - students are working on Essential words at the moment. Pair and teacher feedback.</p>

	<p>Rm 30 - Teacher modelling, shared success criteria, exemplars, feedback/forward. Pulling both Child 1 and Child 2 into teacher writing workshops at every opportunity. Following Sheena Cam drafting and buddy structure which is helping them take ownership of completing a writing task.</p> <p>Rm 32 - goals/learning intentions from ST, feedback, sharing circles, variation, choice, explicit structures to help language development Adrienne Gear nonfiction structures introduced. Anchor books/Shared books to model structures. Mini lessons happening more regularly - vocab, language features, sentence structures. Modelling. Exemplars. Workshops.</p> <p>Rm 34 - 1 -1 conferencing, Multiple approaches, Good examples, co op activities, more time to practise genres and skills, new planning and SC building structure, more shared books and teacher aide time, workshops</p>
What can we do?	<ul style="list-style-type: none"> • Use formative assessment strategies to increase student understanding and to inform teaching practice • SchoolTalk to monitor progress through learning goals. • Students use SchoolTalk to identify their next learning steps. • Workshops based on areas of need identified in SchoolTalk. • Regular moderating in team meetings - specific levels covered. (More with Pod buddies than team) • Teacher modelling. • Variety of motivations used to engage. • Conferencing and providing feedback that is constructive and improves future learning. • Providing choice and opportunities for student agency in writing. • Learning intentions/goals are shared and success criteria is known. • Use writing exemplars to show good examples of writing genre. • Sharing of resources, successful lessons and ideas. • PLD in writing. • Using strategies/best practices that engage boys and Maori in writing. <p>Term 3</p> <ul style="list-style-type: none"> • More emphasis on non-fiction structures. • Focus kids - small group instruction, workshops, individual conferencing as they are not coping with whole class instruction.
What will we do first?	<ul style="list-style-type: none"> • Become familiar with SchoolTalk progressions and begin using them in weekly writing planning • Consistently use formative assessment strategies such as: Learning intentions and Success criteria to inform teaching and learning • Conferencing that provides students with constructive feedback that improves learning <p>Term 3</p> <ul style="list-style-type: none"> • Rm32/34 - using Adrienne Gear's non-fiction structures. • Focus kids - small group instruction, workshops, individual conferencing as they are not coping with whole class instruction.

Term 2 Mid Year Data

Classroom	Children working towards level at start of 2019 on Learner Support	Children shifted to working at expected level at mid year point	Children on Learner Support from start of year who have left school.
24	7	1	1
25	5	2	
26	9		
28	5	2	
30	5	1	1
32	6	2	
34	7		
Total	44	8	

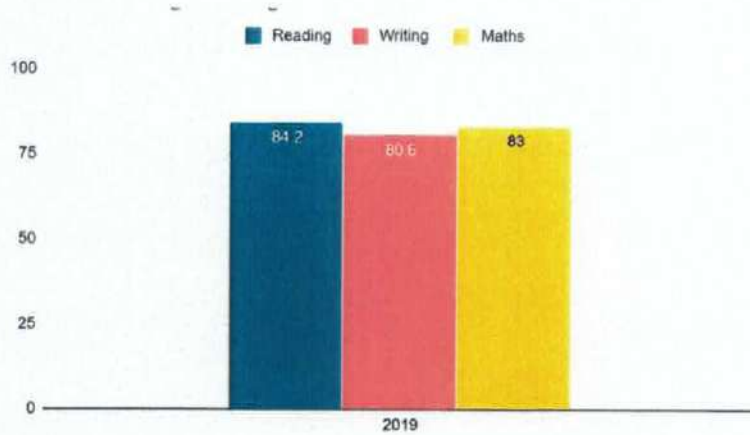
At the mid way point of the year, 8 children have shifted out of the original 44 children who were working towards the expected level. These children are now working at the expected point at the halfway point in the year.

Two children who were originally in our group of children who were working towards standard have left the school.

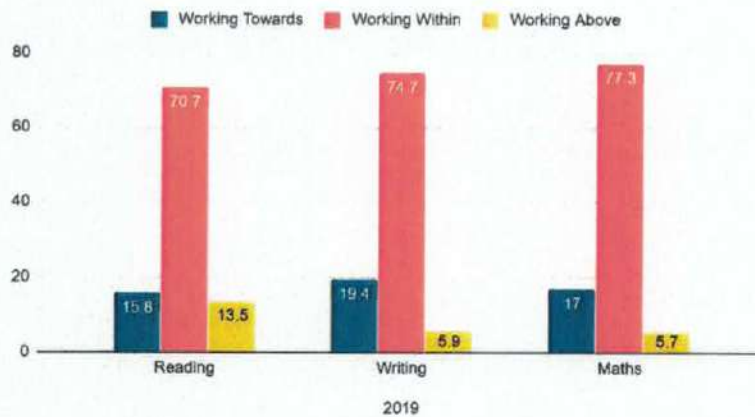
TAI is going well and there is a quiet confidence that we will be able to meet our goal. Teachers are erring on the side of caution and don't want to commit to saying some kids will meet expectations but they are progressing and tracking well. We will look again at the end of Term 3. Doing a mid year review has redirected us to our focus children.

Whole School Data Analysis 2019

Whole School: Achieving within and above in Reading, Writing and Maths



Whole School: Achieving towards, within and above in Reading, Writing and Maths

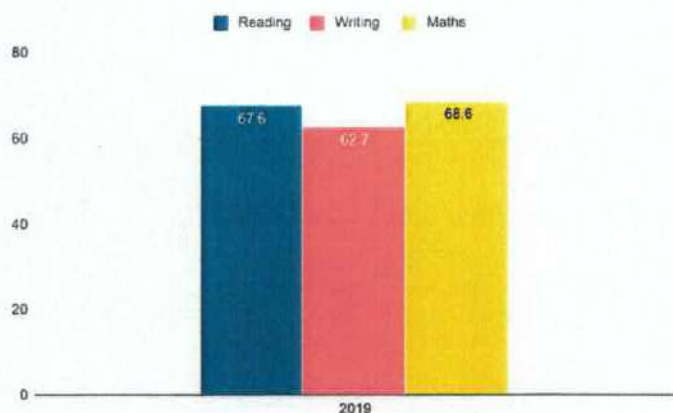


Year on Year Tracking 2016 - 2019:

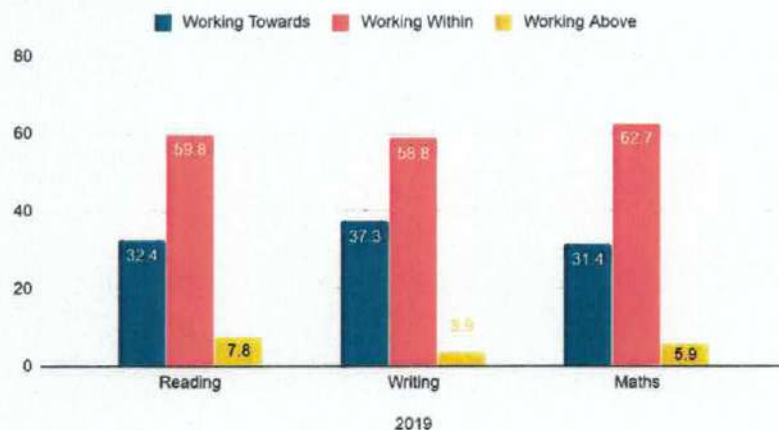
Reading, Writing, Mathematics, percentage of children working within or above the expected NZ Curriculum Level



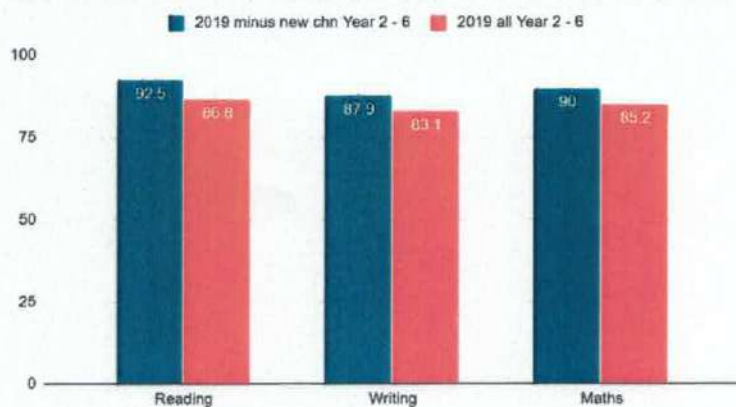
New children enrolled in 2019 (year 2 - 6): Achieving within and above in Reading, Writing and Maths:



New children enrolled in 2019 (year 2 - 6): Achieving towards, within and above in Reading, Writing and Maths

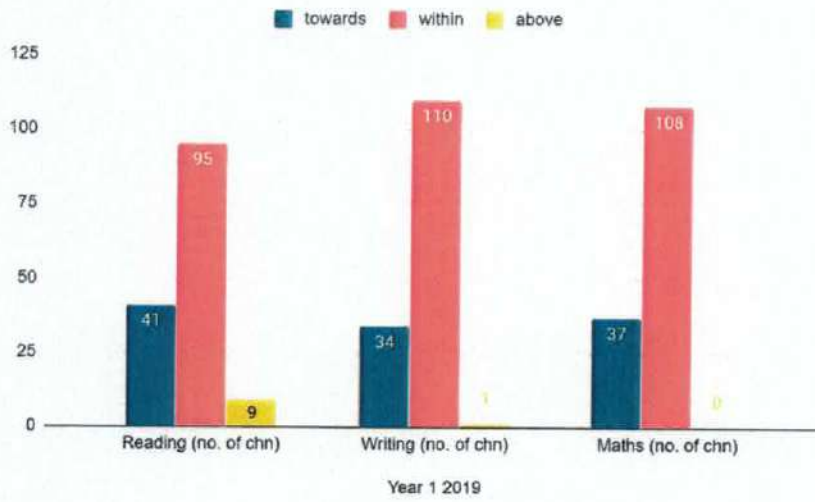


2019 Achievement data (Year 2 - 6 only) without and with new 2019 enrolments

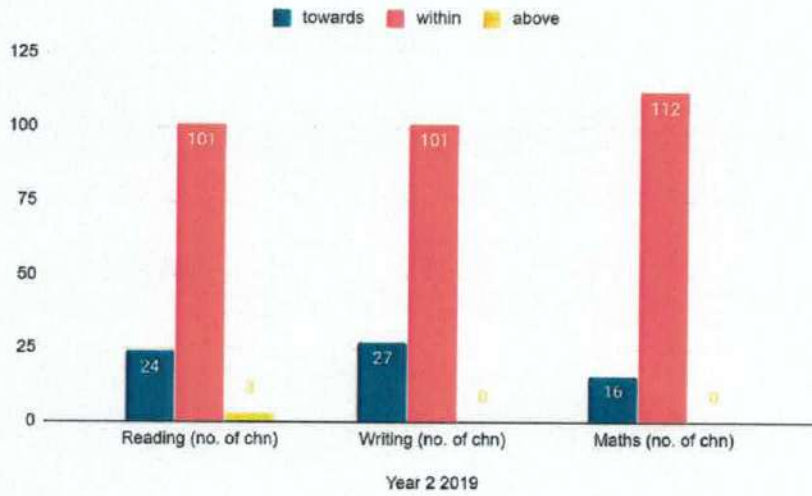


2019 Year by Year, *number of children* achieving towards, within and above

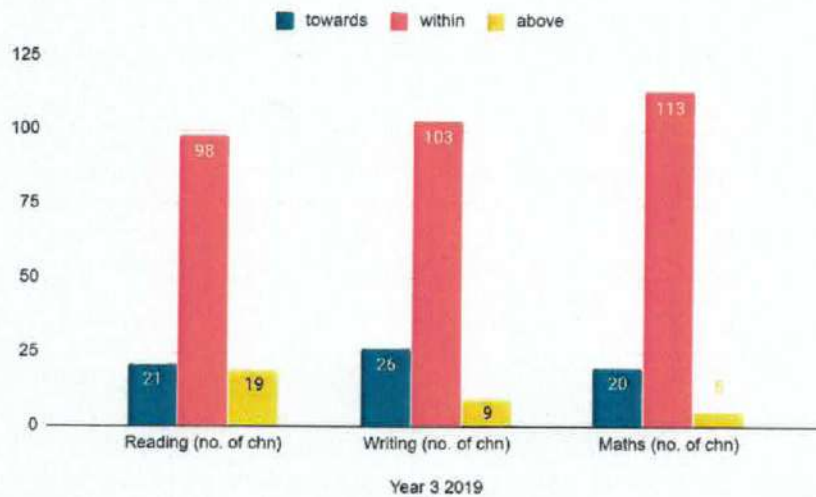
Year 1



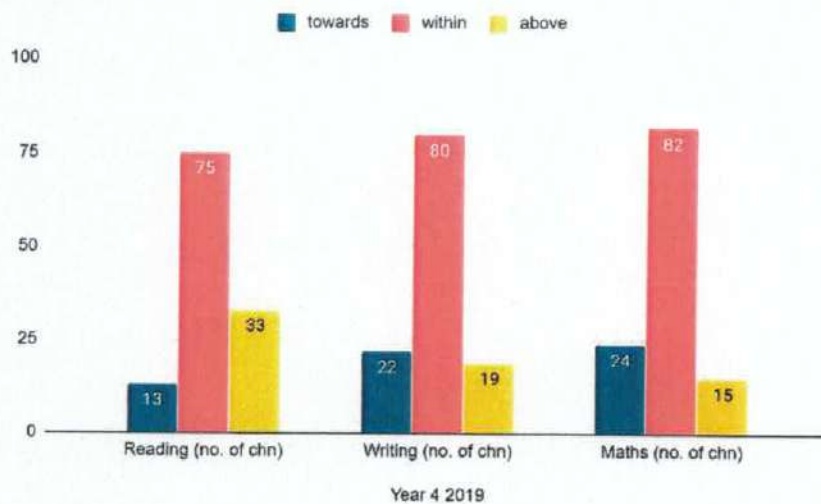
Year 2



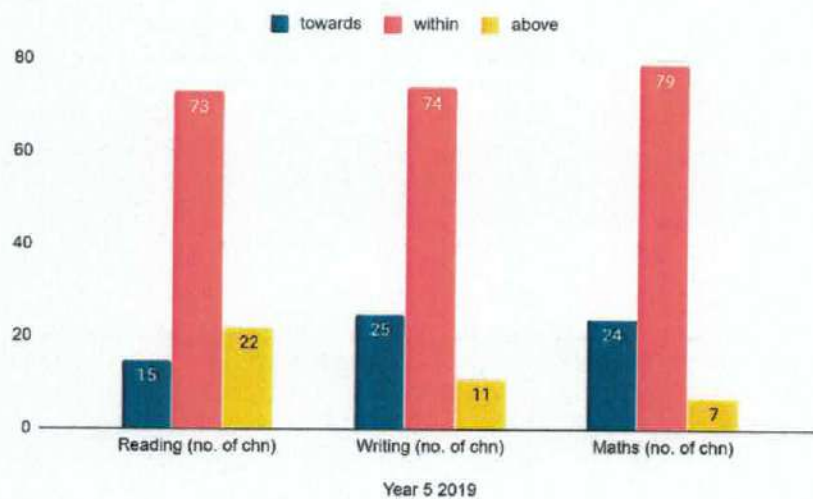
Year 3



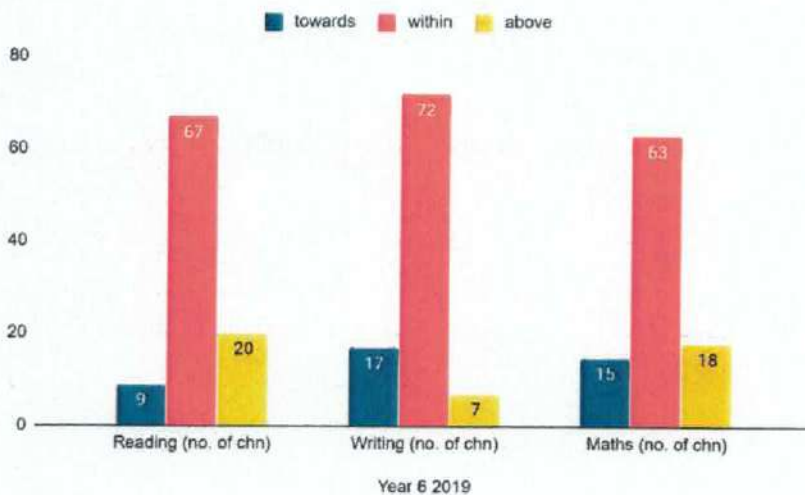
Year 4



Year 5



Year 6



Reading

2019 Reading Data

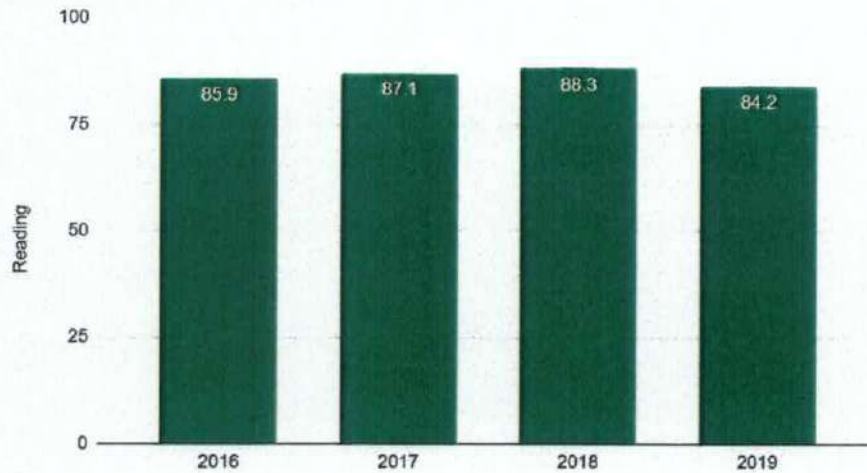
Reading Curriculum Area - working within or above the expected NZ Curriculum Level

2016 Achievement Levels - 85.9%, 53 Maori (10 below NS, 18.9%) 5 Pasifika (2 below NS, 40%)

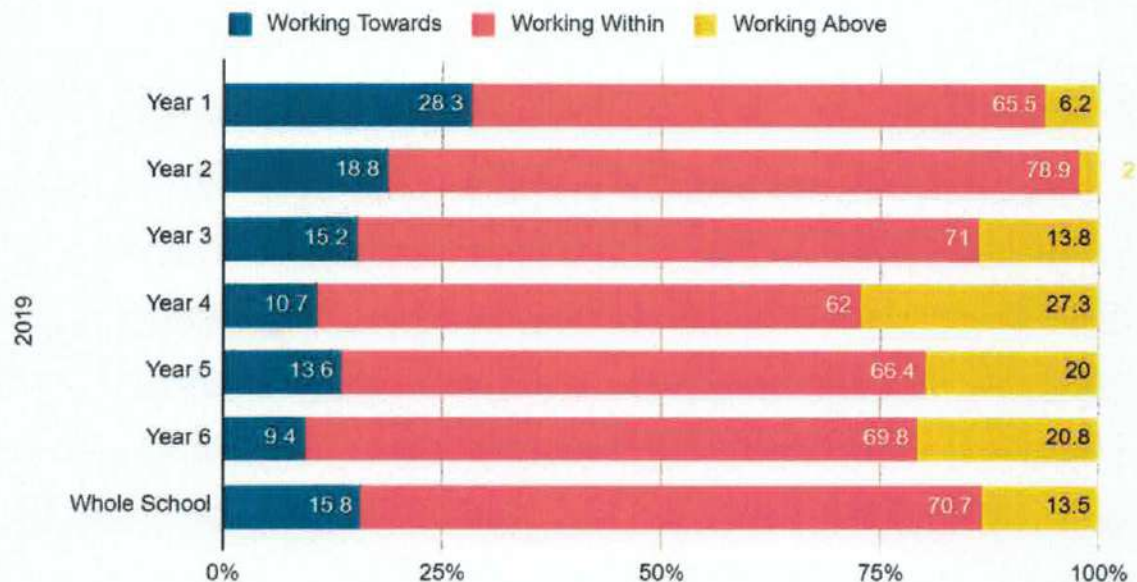
2017 Achievement Levels - 87.1%, 53 Maori (7 below NS, 13.2%) 3 Pasifika (1 below NS, 33.3%)

2018 Achievement Levels - 88.3%, 48 Maori (6 working towards, 12.5%), 14 Pasifika (4 working towards, 28.6%)

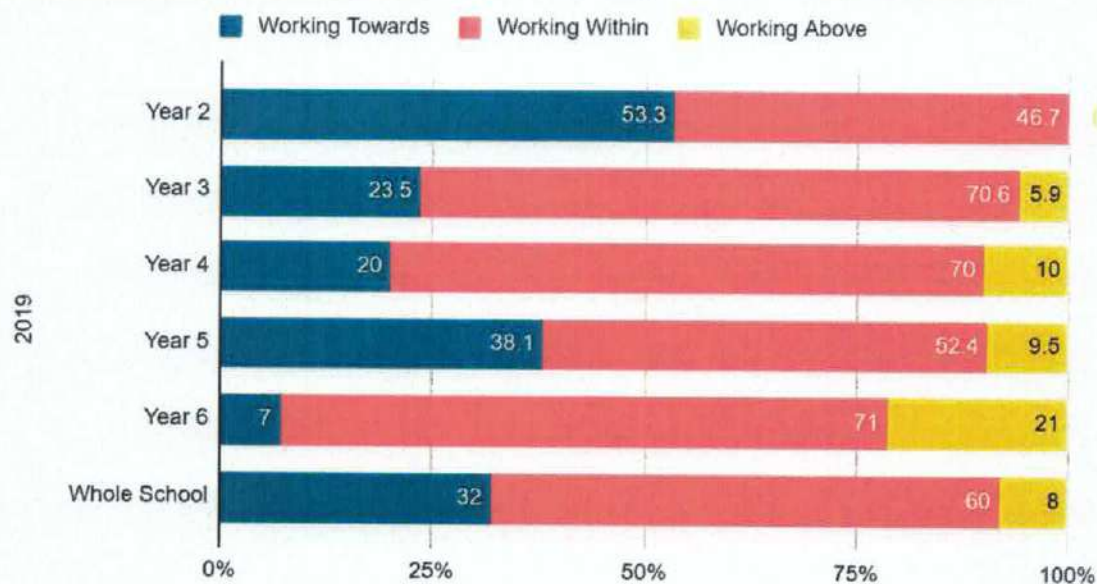
2019 Achievement Levels - 84.2%, 54 Maori (8 working towards, 14.8%), 24 Pasifika (5 working towards, 20.8%), 221 Asian (30 working towards 13.6%), 62 MELLA (14 working towards 22.6%), 438 NZ European (68 towards 15.6%)



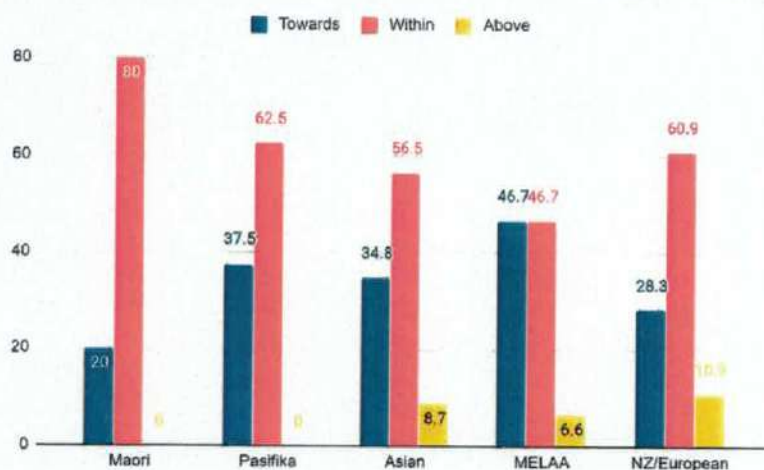
2019 Reading: Whole School, working towards, within and above



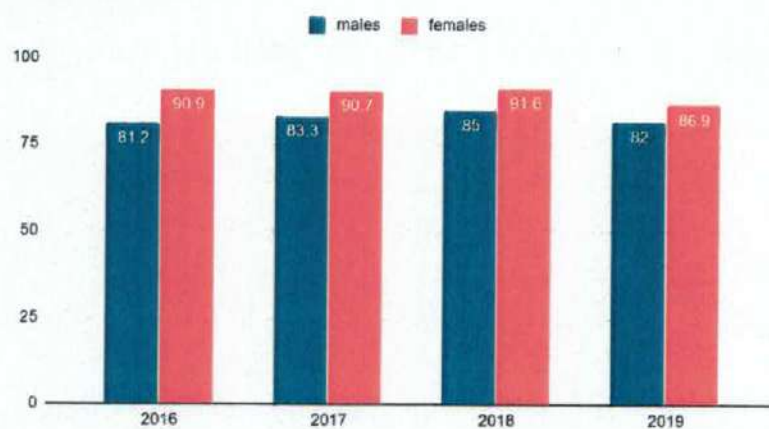
2019 Reading: New Children Only Year 2 - 6 working towards, within and above



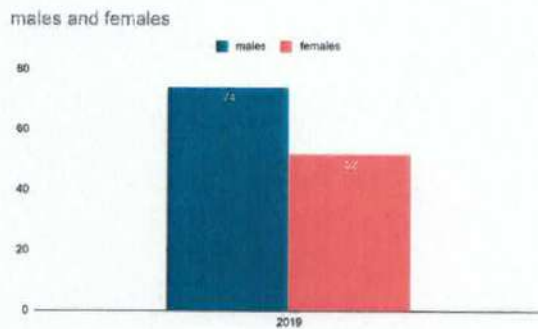
2019 Reading Data: New Children (Year 2-6) Comparison of Cultures



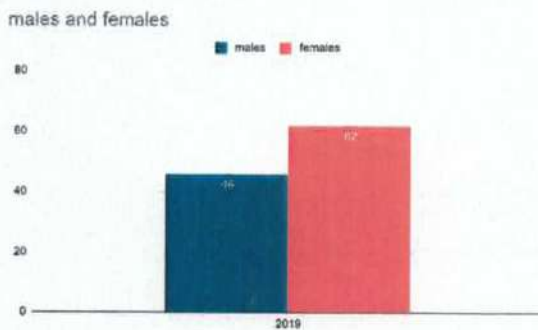
Reading Male vs Female 2016 - 2019, working within or above the expected NZ Curriculum Level



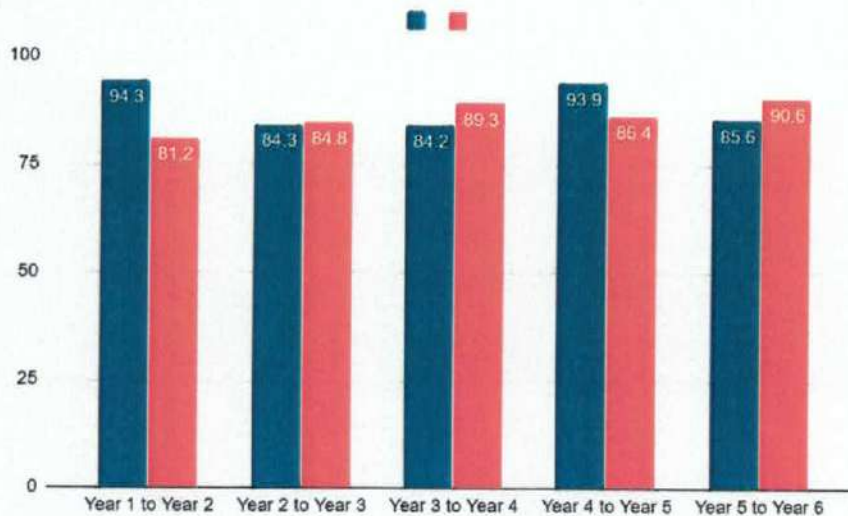
2019 Reading Male vs Female, number of children working towards the expected NZ Curriculum Level



2019 Reading Male vs Female, number of children working above the expected NZ Curriculum Level

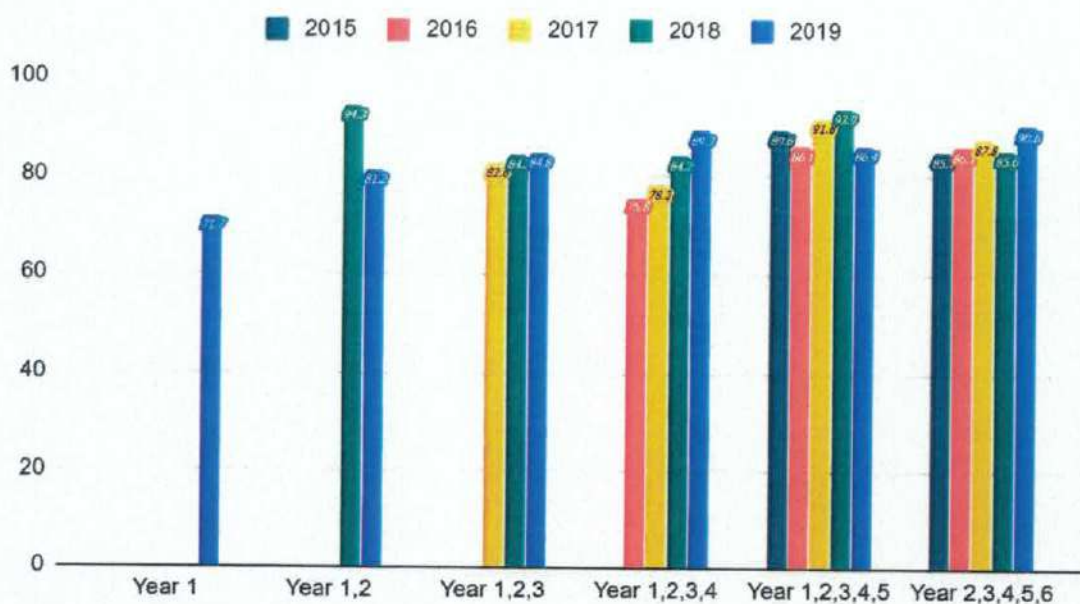


Cohort Tracking - Reading 2018 - 2019, working within or above the expected NZ Curriculum Level



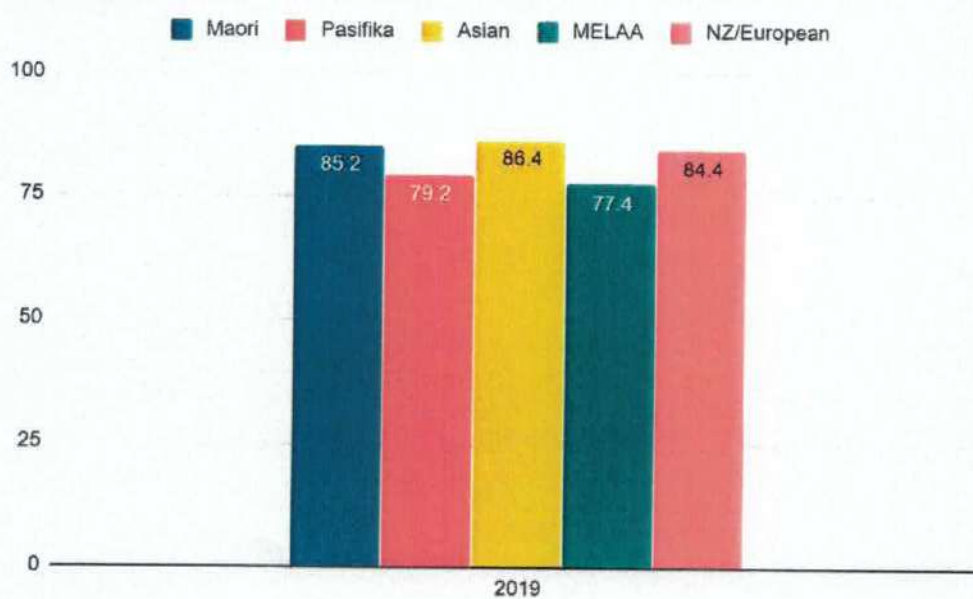
Data Summary - Cohort Tracking

Reading 2015 - 2019, working within or above the expected NZ Curriculum Level



2019 Comparison of Cultures: All

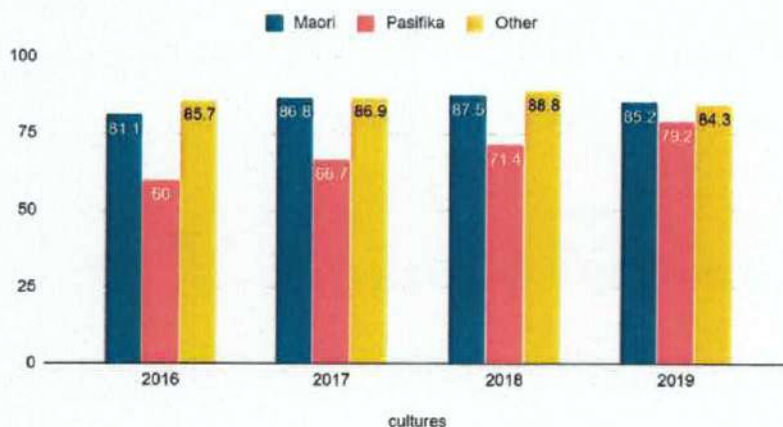
Reading working within or above the expected NZ Curriculum Level



2018-2019 Comparison of Cultures: All Reading working within or above the expected NZ Curriculum Level



Comparison of Cultures: Maori, Pasifika, Other Reading 2016 -2019, working within or above the expected NZ Curriculum Level



Comparison between culture year on year Reading 2016 -2019, working within or above the expected NZ Curriculum Level



2019 Writing Data

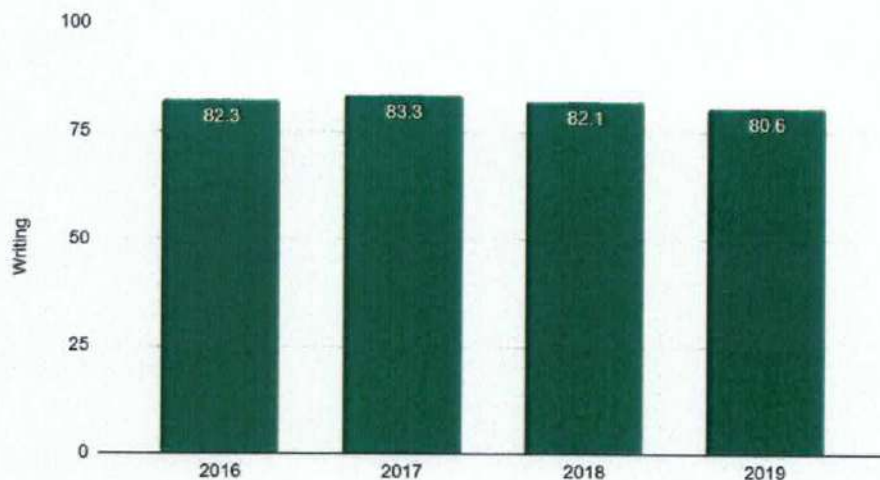
Writing Curriculum Area - working within or above the expected NZ Curriculum Level

2016 Achievement Levels - 82.3%, 53 Maori (11 below NS, 20.7%) 5 Pasifika (2 below NS, 40%)

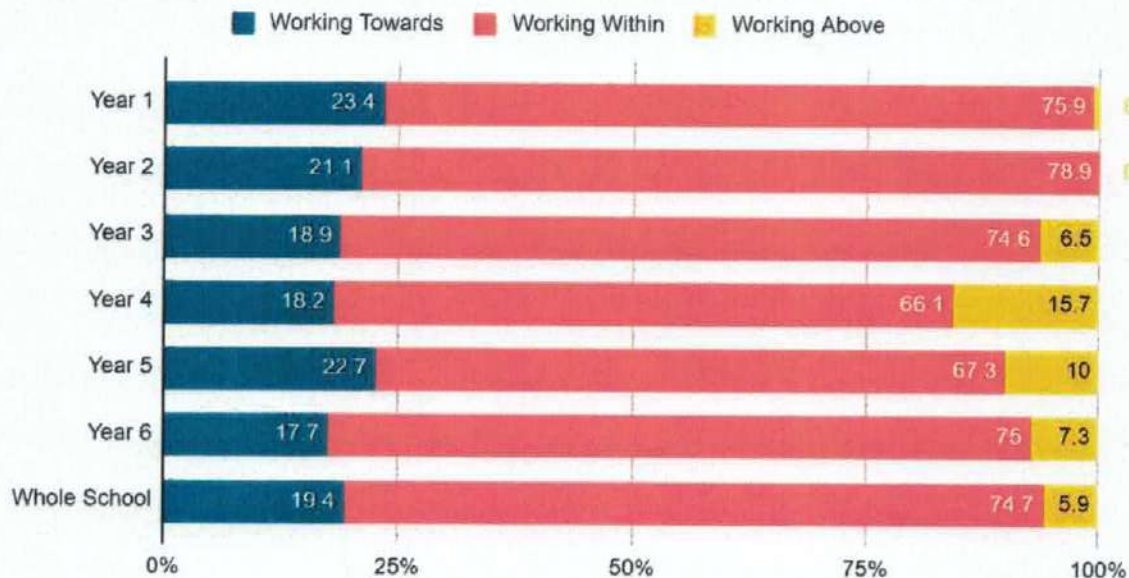
2017 Achievement Levels - 83.3%, 53 Maori (11 below NS, 20.8%) 3 Pasifika (1 below NS, 33.3%)

2018 Achievement Levels - 82.1%, 48 Maori (8 working towards, 16.7%), 14 Pasifika (2 working towards, 14.3%)

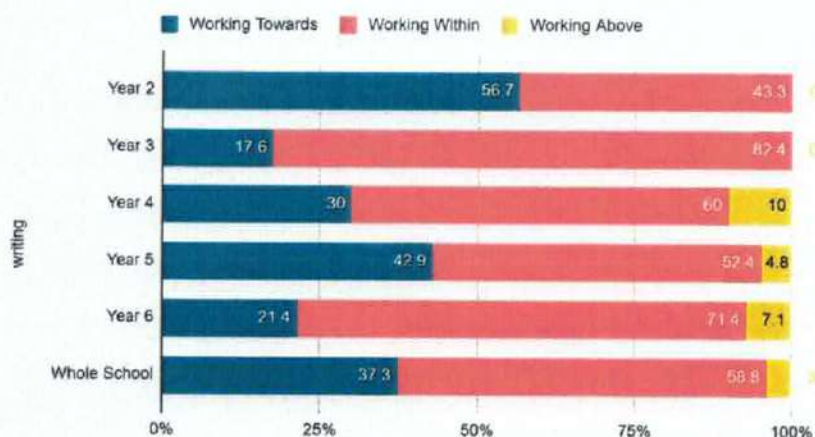
2019 Achievement Levels - 80.6%, 54 Maori (8 working towards, 14.8%), 24 Pasifika (4 working towards, 16.7%), 221 Asian (30 working towards 13.6%), 62 MELLA (14 working towards 22.6%), 438 NZ European (98 towards 22.4%)



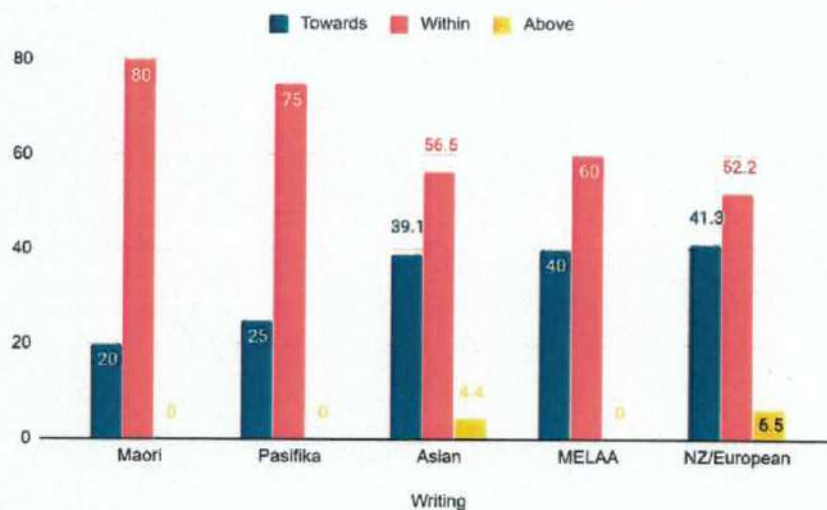
2019 Writing: Whole School, working towards, within and above



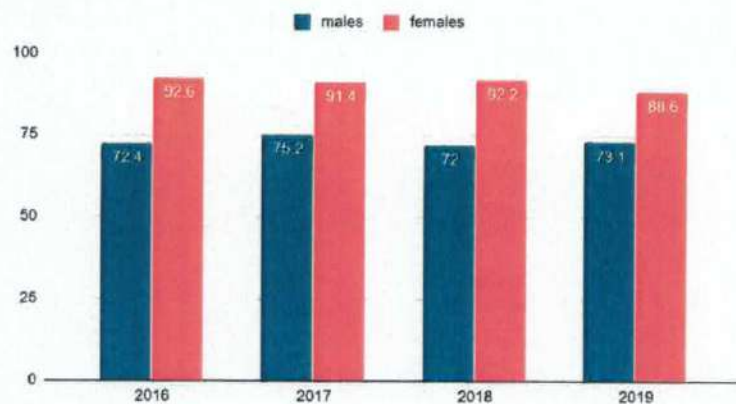
2019 Writing: New Children Only Year 2 - 6 working towards, within and above



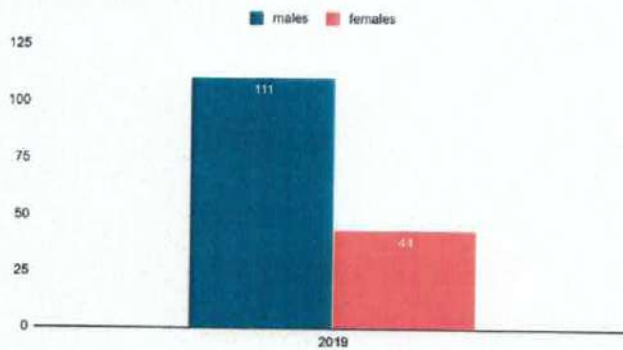
2019 Writing Data: New Children (Year 2-6) Comparison of Cultures



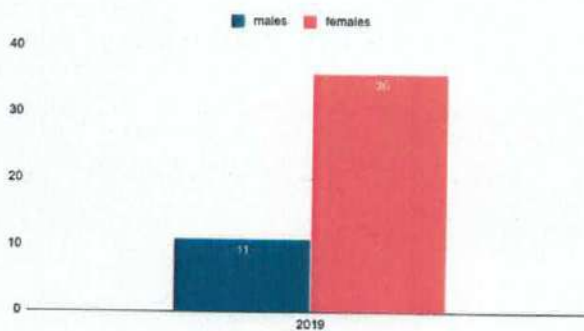
Writing Male vs Female 2016 - 2019, working within or above the expected NZ Curriculum Level



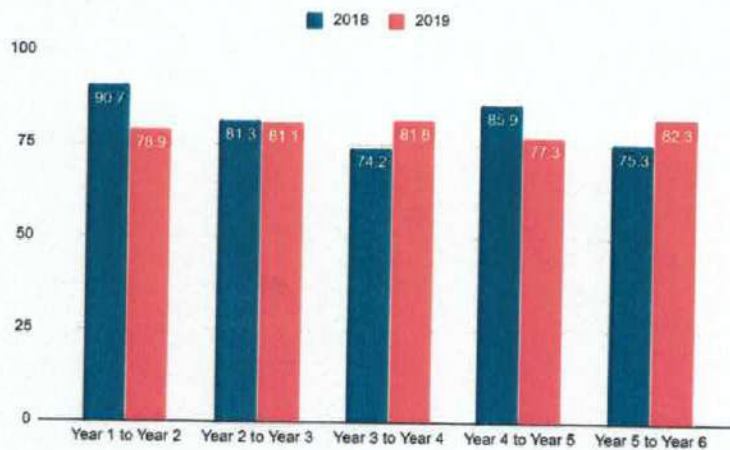
2019 Writing Male vs Female, number of children working towards the expected NZ Curriculum Level



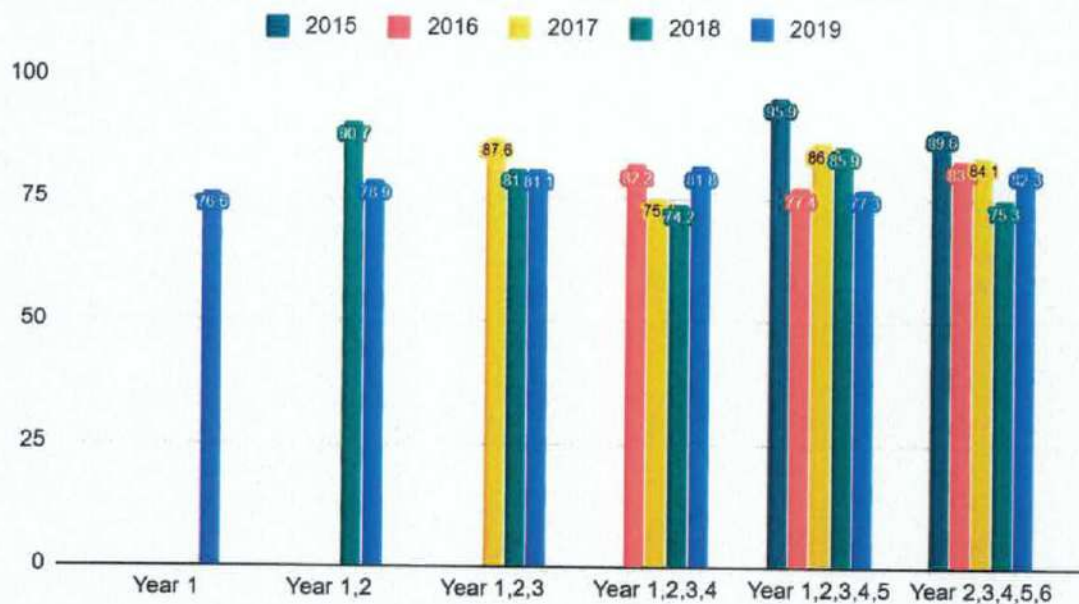
2019 Writing Male vs Female, number of children working above the expected NZ Curriculum Level



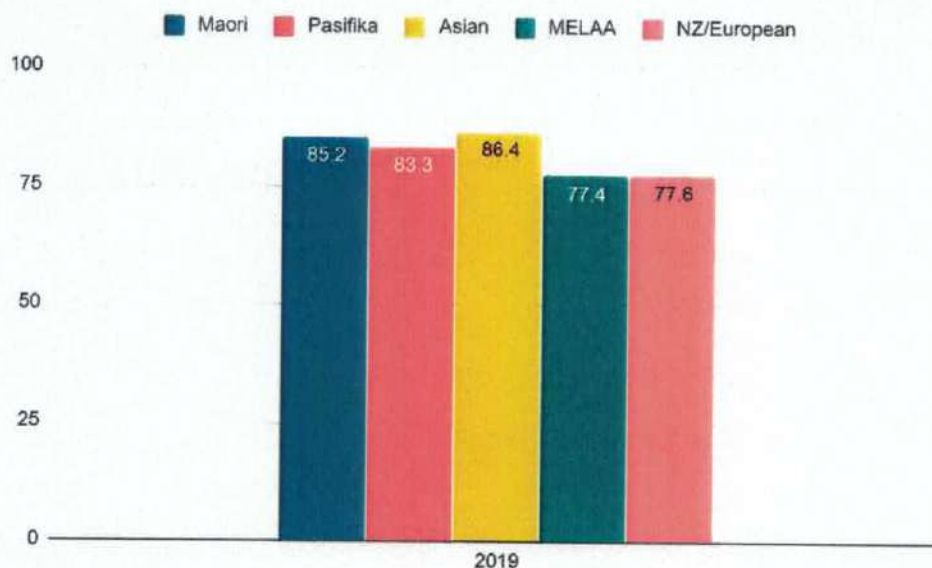
Cohort Tracking - Writing 2018 - 2019, working within or above the expected NZ Curriculum Level



Writing 2015 - 2019, working within or above the expected NZ Curriculum Level



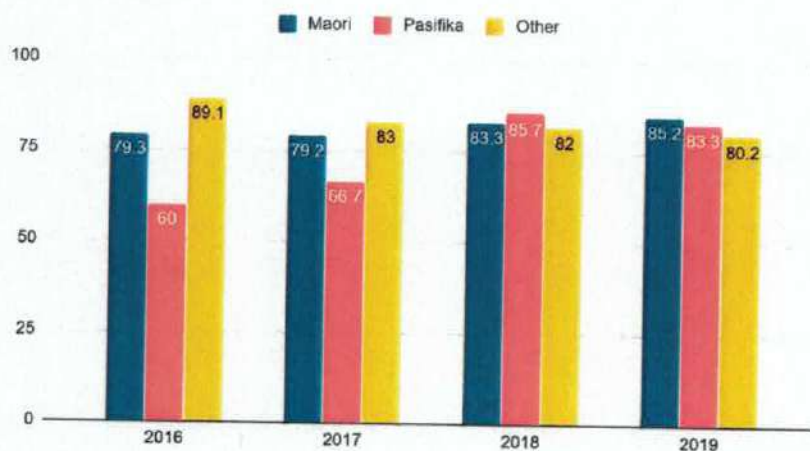
2019 Comparison of Cultures: All Writing working within or above the expected NZ Curriculum Level



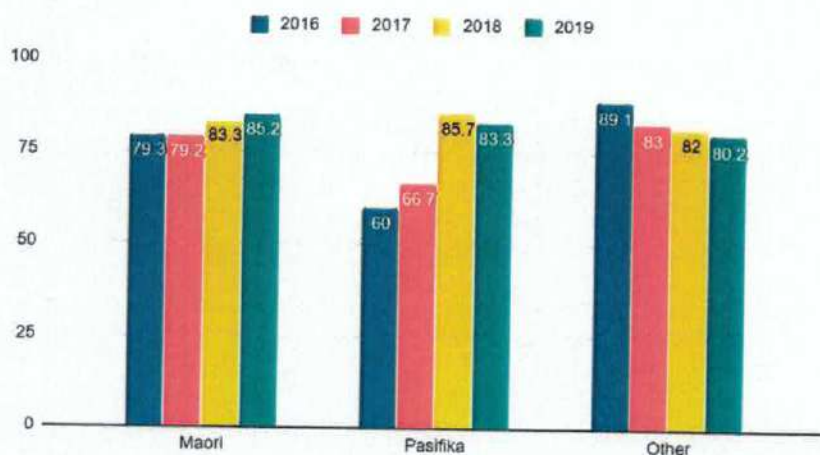
2018-2019 Comparison of Cultures: All
Writing working within or above the expected NZ Curriculum Level



Comparison of Cultures: Maori, Pasifika, Other
Writing 2016 -2019, working within or above the expected NZ Curriculum Level



Comparison between culture year on year
Writing 2016 -2019, working within or above the expected NZ Curriculum Level



2019 Mathematics Data

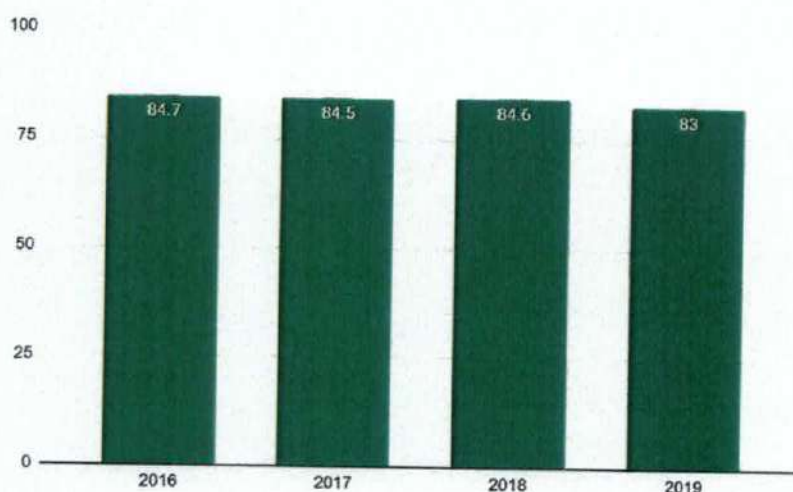
Mathematics Curriculum Area - working within or above the expected NZ Curriculum Level

2016 Achievement Levels - 84.7%, 53 Maori (10 below NS, 18.8%) 5 Pasifika (2 below NS, 40%)

2017 Achievement Levels - 84.5%, 53 Maori (9 below NS, 17%) 3 Pasifika (2 below NS, 66.7%)

2018 Achievement Levels - 84.6%, 48 Maori (9 working towards, 18.8%), 14 Pasifika (3 working towards, 21.4%)

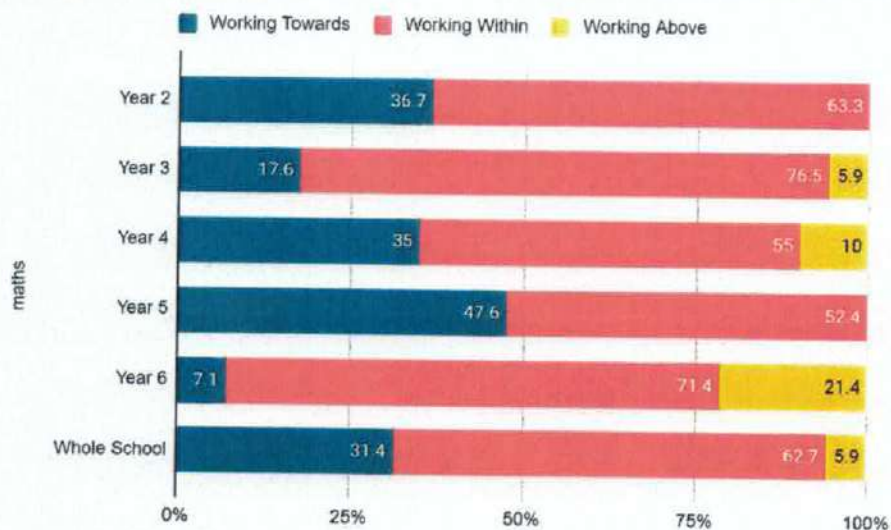
2019 Achievement Levels - 83%, 54 Maori (8 working towards, 18.8%), 24 Pasifika (9 working towards, 37.5%), 221 Asian (23 working towards 10.4%), 62 MELLA (15 working towards 24.2%), 438 NZ European (81 towards 18.5%)



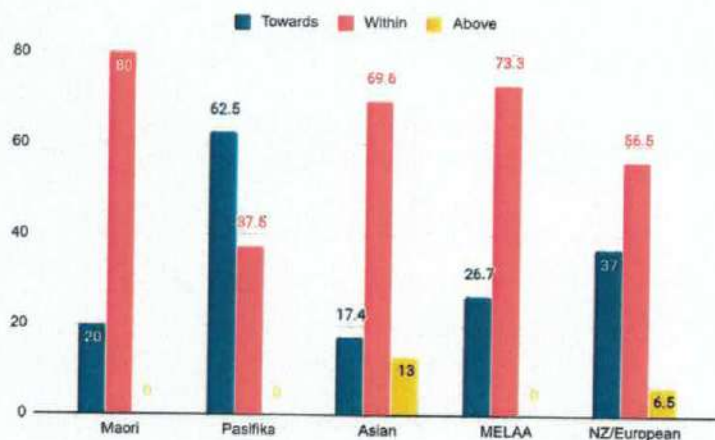
2019 Maths: Whole School, working towards, within and above



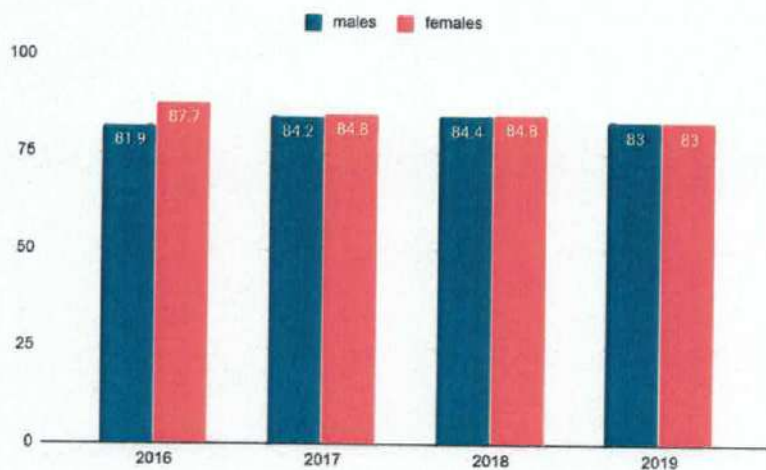
2019 Maths: New Children Only Year 2 - 6 working towards, within and above



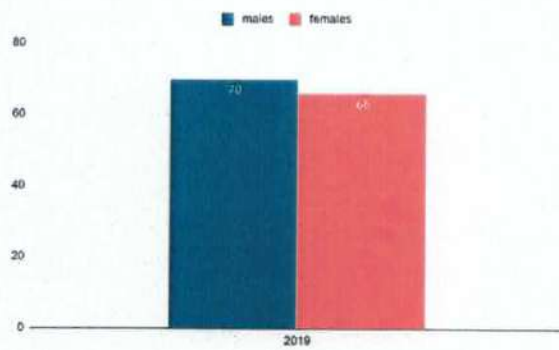
2019 Maths Data: New Children (Year 2-6) Comparison of Cultures



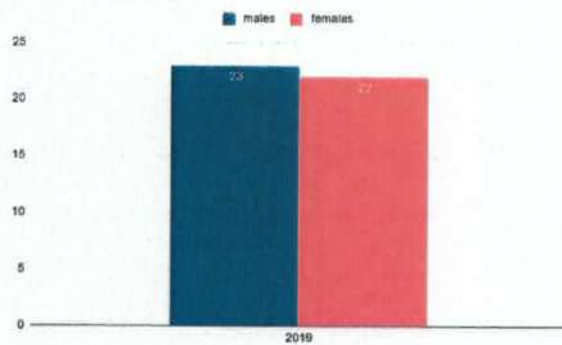
Maths Male vs Female 2016 - 2019, working within or above the expected NZ Curriculum Level



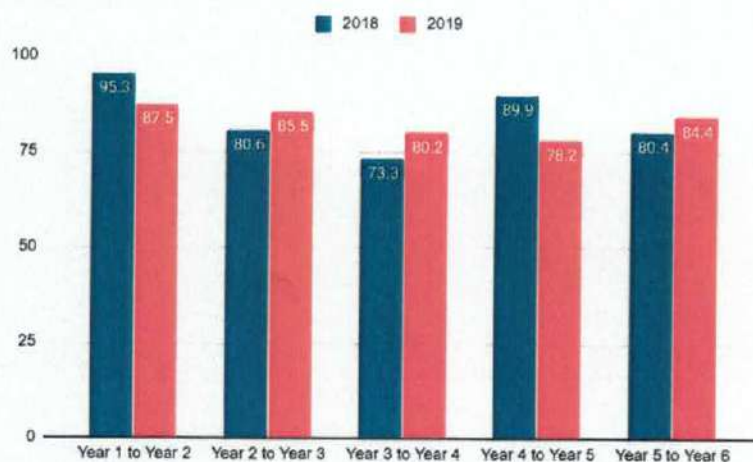
2019 Maths Male vs Female, number of children working towards the expected NZ Curriculum Level



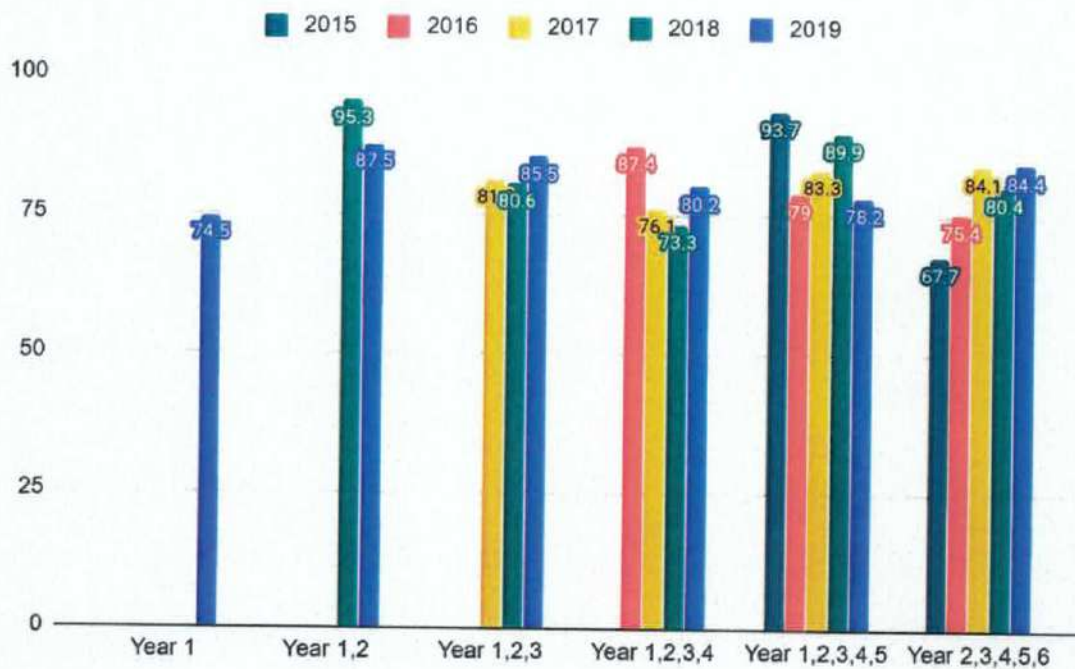
2019 Maths Male vs Female, number of children working above the expected NZ Curriculum Level



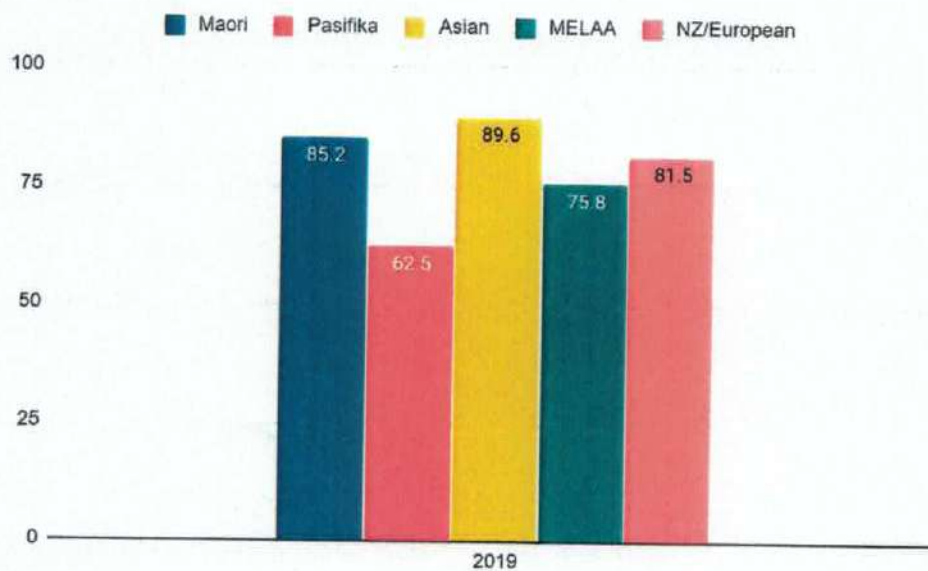
Cohort Tracking - Maths 2018 - 2019, working within or above the expected NZ Curriculum Level



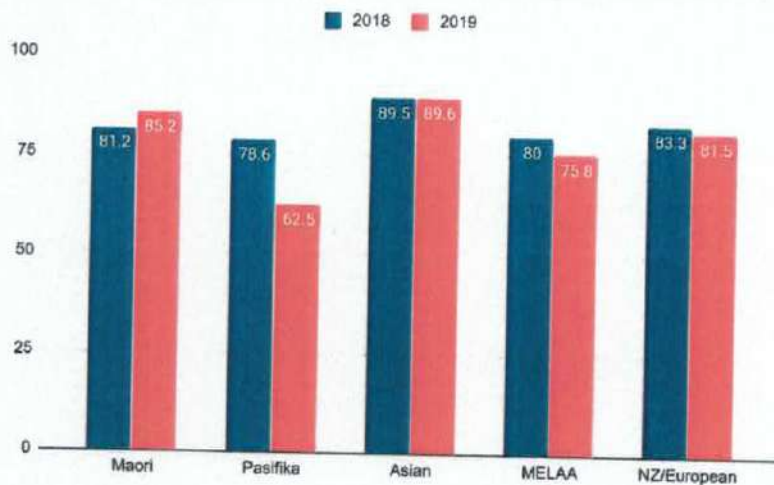
Maths 2015 - 2019, working within or above the expected NZ Curriculum Level



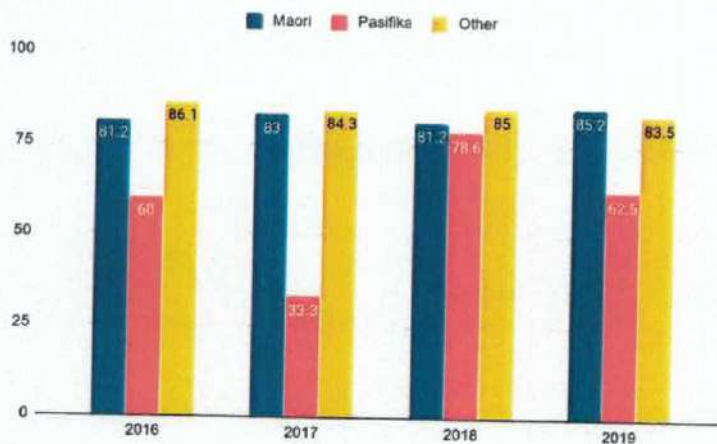
2019 Comparison of Cultures: All Maths working within or above the expected NZ Curriculum Level



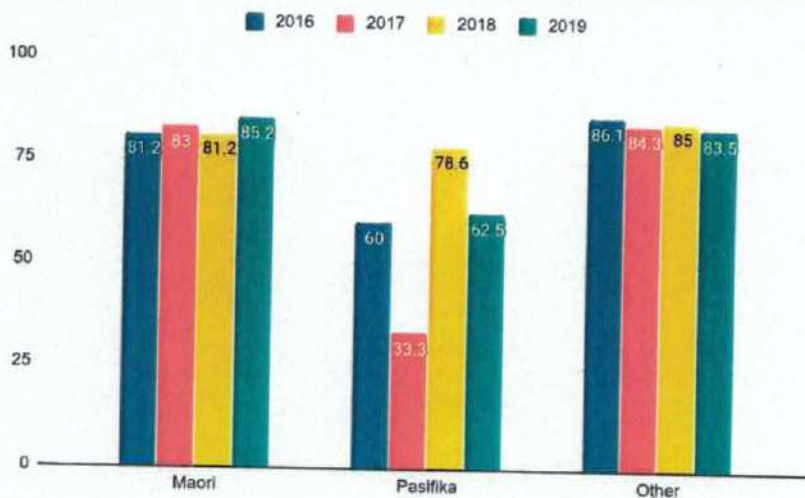
**2018-2019 Comparison of Cultures: All
Maths working within or above the expected NZ Curriculum Level**



**Comparison of Cultures: Maori, Pasifika, Other
Maths 2016 -2019, working within or above the expected NZ Curriculum Level**



**Comparison between culture year on year
Maths 2016 -2019, working within or above the expected NZ Curriculum Level**





Friday 14 February 2020

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$10,357 (excluding GST). The funding was partly spent on participating in Swimming Lessons, Kelly Sports and Fundamental Movement Skills.


Cameron Lockie
Principal

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SILVERDALE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Silverdale Primary School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 29th May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID 19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.

Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand