

Independent Auditor's Report

To the readers of Meremere School's Financial statements For the year ended 31 December 2019

RSM Hayes Audit

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The Auditor-General is the auditor of Meremere School (the School). The Auditor-General has appointed me, Don Aue, using the staff and resources of RSM Hayes Audit, 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 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 23 September 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of 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 includes the statement of responsibility, board member list, and analysis of variance, 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 Meremere School.



Don Aue
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

MEREMERE SCHOOL

Annual Report - For the year ended 31 December 2019

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Meremere 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.

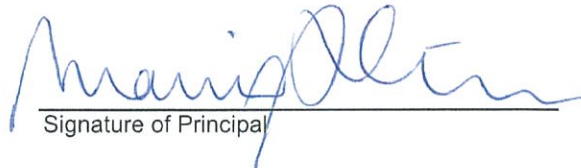
The School's 2019 financial statements are authorised for issue by the Board.

Alison Kirkwood
Full Name of Board Chairperson


Signature of Board Chairperson

18/9/20
Date:

Maxine Stensness
Full Name of Principal


Signature of Principal

16/9/20
Date:

Meremere 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	440,560	438,494	379,421
Locally Raised Funds	3	12,899	5,600	6,334
Interest income		226	250	289
		<hr/>	<hr/>	<hr/>
		453,685	444,344	386,044
Expenses				
Locally Raised Funds	3	4,683	2,960	1,373
Learning Resources	4	264,641	270,222	230,670
Administration	5	48,233	36,070	32,706
Property	6	135,873	131,851	140,485
Depreciation	7	18,401	18,183	20,044
Loss on Disposal of Property, Plant and Equipment		397	-	-
		<hr/>	<hr/>	<hr/>
		472,228	459,286	425,278
Net Surplus / (Deficit) for the year		(18,543)	(14,942)	(39,234)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(18,543)	(14,942)	(39,234)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

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

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>69,549</u>	<u>101,349</u>	<u>108,049</u>
Total comprehensive revenue and expense for the year		(18,543)	(14,942)	(39,234)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	734
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	<u>51,006</u>	<u>86,407</u>	<u>69,549</u>
Retained Earnings		51,006	86,407	69,549
Equity at 31 December		<u>51,006</u>	<u>86,407</u>	<u>69,549</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Meremere School
Statement of Financial Position
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	3,550	23,024	36,167
Accounts Receivable	9	12,221	30,600	9,542
GST Receivable		569	1,361	264
Prepayments		971	660	760
Inventories	10	1,585	764	1,088
		<u>18,896</u>	<u>56,409</u>	<u>47,821</u>
Current Liabilities				
Accounts Payable	12	24,554	19,939	43,220
Revenue Received in Advance	13	-	-	422
Provision for Cyclical Maintenance	14	1,867	-	1,857
Finance Lease Liability - Current Portion	15	2,460	2,532	2,532
Funds held for Capital Works Projects	16	-	-	7,608
		<u>28,881</u>	<u>22,471</u>	<u>55,639</u>
Working Capital Surplus/(Deficit)		(9,985)	33,938	(7,818)
Non-current Assets				
Property, Plant and Equipment	11	102,334	84,332	107,904
		<u>102,334</u>	<u>84,332</u>	<u>107,904</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	32,118	31,652	27,794
Finance Lease Liability	15	9,225	211	2,743
		<u>41,343</u>	<u>31,863</u>	<u>30,537</u>
Net Assets		<u><u>51,006</u></u>	<u><u>86,407</u></u>	<u><u>69,549</u></u>
Equity		<u><u>51,006</u></u>	<u><u>86,407</u></u>	<u><u>69,549</u></u>

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

Meremere School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		115,999	108,596	103,642
Locally Raised Funds		12,044	4,100	9,519
Goods and Services Tax (net)		(305)	-	1,097
Payments to Employees		(60,066)	(48,828)	(39,074)
Payments to Suppliers		(87,207)	(40,961)	(47,020)
Cyclical Maintenance Payments in the year		-	(2,000)	-
Interest Received		245	250	270
Net cash from Operating Activities		(19,290)	21,157	28,434
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(3,205)	(2,500)	(4,481)
Net cash from Investing Activities		(3,205)	(2,500)	(4,481)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	734
Finance Lease Payments		(2,514)	(2,532)	(2,532)
Funds Held for Capital Works Projects		(7,608)	-	7,113
Net cash from Financing Activities		(10,122)	(2,532)	5,315
Net increase/(decrease) in cash and cash equivalents		(32,617)	16,125	29,268
Cash and cash equivalents at the beginning of the year	8	36,167	6,899	6,899
Cash and cash equivalents at the end of the year	8	3,550	23,024	36,167

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

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

Meremere School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Cyclical Maintenance Provision

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) 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 \$500 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	20 years
Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	12.5% DV

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of 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.

s) Provision for Cyclical Maintenance

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

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

t) Financial 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.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

u) Borrowings

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

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	106,814	104,030	103,223
Teachers' Salaries Grants	213,425	228,350	173,241
Use of Land and Buildings Grants	94,529	102,048	101,726
Resource Teachers Learning and Behaviour Grants	-	4,066	736
Other MoE Grants	24,062	-	495
Other Government Grants	1,730	-	-
	<u>440,560</u>	<u>438,494</u>	<u>379,421</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Activities	8,788	4,100	4,334
Trading	3,632	1,500	2,000
Fundraising	479	-	-
	<u>12,899</u>	<u>5,600</u>	<u>6,334</u>
Expenses			
Activities	1,546	960	16
Trading	3,137	2,000	1,357
	<u>4,683</u>	<u>2,960</u>	<u>1,373</u>
<i>Surplus for the year Locally raised funds</i>	<u>8,216</u>	<u>2,640</u>	<u>4,961</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	9,452	11,007	8,727
Library Resources	-	300	95
Employee Benefits - Salaries	250,281	255,915	218,562
Staff Development	4,908	3,000	3,286
	<u>264,641</u>	<u>270,222</u>	<u>230,670</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,310	4,400	4,320
Board of Trustees Fees	2,510	3,000	1,735
Board of Trustees Expenses	11,261	1,150	1,204
Communication	1,030	1,600	1,722
Consumables	3,550	2,200	2,396
Other	6,952	4,850	4,387
Employee Benefits - Salaries	13,386	12,600	13,345
Insurance	274	247	237
Service Providers, Contractors and Consultancy	3,960	6,023	3,360
	<u>48,233</u>	<u>36,070</u>	<u>32,706</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,630	1,000	842
Cyclical Maintenance Expense	4,334	4,000	4,466
Grounds	79	1,500	1,430
Heat, Light and Water	7,097	6,500	8,170
Rates	4,564	3,690	5,865
Repairs and Maintenance	10,291	4,500	3,913
Use of Land and Buildings	94,529	102,048	101,726
Security	3,233	450	892
Employee Benefits - Salaries	10,116	8,163	13,181
	<u>135,873</u>	<u>131,851</u>	<u>140,485</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	13,185	12,680	13,977
Information and Communication Technology	2,213	2,438	2,688
Leased Assets	2,262	2,297	2,532
Library Resources	741	768	847
	<u>18,401</u>	<u>18,183</u>	<u>20,044</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	38	-	250
Bank Current Account	3,511	21,691	19,114
Bank Call Account	1	1,333	16,803
Cash equivalents for Cash Flow Statement	<u>3,550</u>	<u>23,024</u>	<u>36,167</u>

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

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,009	2,763	576
Banking Staffing Underuse	-	16,333	-
Interest Receivable	-	-	19
Teacher Salaries Grant Receivable	11,212	11,504	8,947
	<u>12,221</u>	<u>30,600</u>	<u>9,542</u>
Receivables from Exchange Transactions	1,009	2,763	595
Receivables from Non-Exchange Transactions	11,212	27,837	8,947
	<u>12,221</u>	<u>30,600</u>	<u>9,542</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Uniform	1,028	554	912
Stationery	557	210	176
	<u>1,585</u>	<u>764</u>	<u>1,088</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	91,180	-	(397)	-	(13,185)	77,599
Information and Communication Tech	5,521	928	-	-	(2,213)	4,236
Leased Assets	5,273	12,300	-	-	(2,262)	15,310
Library Resources	5,930	-	-	-	(741)	5,189
Balance at 31 December 2019	<u>107,904</u>	<u>13,228</u>	<u>(397)</u>	<u>-</u>	<u>(18,401)</u>	<u>102,334</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Buildings	5,156	(5,156)	-
Furniture and Equipment	204,843	(127,244)	77,599
Information and Communication	62,759	(58,523)	4,236
Leased Assets	24,960	(9,650)	15,310
Library Resources	36,086	(30,897)	5,189
Balance at 31 December 2019	<u>333,804</u>	<u>(231,470)</u>	<u>102,334</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Furniture and Equipment	101,988	3,169	-	-	(13,977)	91,180
Information and Communication Tech	4,621	3,589	-	-	(2,688)	5,521
Leased Assets	7,805	-	-	-	(2,532)	5,273
Library Resources	6,777	-	-	-	(847)	5,930
Balance at 31 December 2018	<u>121,191</u>	<u>6,758</u>	<u>-</u>	<u>-</u>	<u>(20,044)</u>	<u>107,904</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	5,156	(5,156)	-
Furniture and Equipment	206,630	(115,450)	91,180
Information and Communication	63,521	(58,000)	5,521
Leased Assets	12,660	(7,387)	5,273
Library Resources	36,086	(30,156)	5,930
Balance at 31 December 2018	<u>324,053</u>	<u>(216,149)</u>	<u>107,904</u>

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	8,367	3,961	11,891
Accruals	4,500	4,401	3,591
Capital Accruals for PPE items	-	-	2,277
Banking Staffing Overuse	-	-	16,333
Employee Entitlements - Salaries	11,212	11,504	8,947
Employee Entitlements - Leave Accrual	475	73	181
	<u>24,554</u>	<u>19,939</u>	<u>43,220</u>
Payables for Exchange Transactions	24,554	19,939	43,220
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>24,554</u>	<u>19,939</u>	<u>43,220</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income in Advance	-	-	422
	<u>-</u>	<u>-</u>	<u>422</u>

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	29,651	27,652	25,185
Increase to the Provision During the Year	4,334	4,000	4,466
Provision at the End of the Year	<u>33,985</u>	<u>31,652</u>	<u>29,651</u>
Cyclical Maintenance - Current	1,867	-	1,857
Cyclical Maintenance - Term	32,118	31,652	27,794
	<u>33,985</u>	<u>31,652</u>	<u>29,651</u>

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	2,460	2,532	2,532
Later than One Year and no Later than Five Years	9,225	211	2,743
	<u>11,685</u>	<u>2,743</u>	<u>5,275</u>

16. Funds Held (Owed) for Capital Works Projects

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

2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	\$	\$	\$		\$
Replacement Light Fittings & Shower <i>completed</i>	7,608	546	(8,154)	-	-
Totals	7,608	546	(8,154)	-	-

Represented by:

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

-
 -
 -

2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	\$	\$	\$		\$
Property Works <i>completed</i>	495	(495)	-	-	-
Replacement Light Fittings & Shower <i>in progress</i>	-	7,608	-	-	7,608
Totals	495	7,113	-	-	7,608

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2019 Actual	2018 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,510	1,735
Full-time equivalent members	0.06	0.11
<i>Leadership Team</i>		
Remuneration	105,736	99,120
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	108,246	100,855
Total full-time equivalent personnel	1.06	1.11

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	100 - 110	90 - 100
Benefits and Other Emoluments	1 - 2	2 - 3
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 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual \$10,000	2018 Actual
Total Number of People	1	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	3,550	23,024	36,167
Receivables	12,221	30,600	9,542
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	15,771	53,624	45,709

Financial liabilities measured at amortised cost

Payables	24,554	19,939	43,220
Borrowings - Loans	-	-	-
Finance Leases	11,685	2,743	5,275
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	36,239	22,682	48,495

24. 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. Subsequently all schools and kura reopened on the 18th of May 2020.

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

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

25. Comparatives

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

26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

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

- Note 8 Cash and Cash Equivalents:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

27. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

28. Going Concern

The school has a working capital deficit at year end and is reliant on the continued support of the ministry of Education to continue as an operational entity. The ministry have confirmed continued support and considers the going concern assumption to be appropriate.

Analysis of Variance Reporting



School Name:	Meremere School 2019	School Number:	1373																																														
Strategic Aim:	<p>1 Ensure a high level of student learning and achievement</p> <p>1.1 Ensure all students access the New Zealand Literacy Curriculum as evidenced by achievement against the Curriculum Expectations in Reading</p> <p>1.2 Ensure all students access the New Zealand Literacy Curriculum as evidenced by achievement against the Curriculum Expectations in Writing</p> <p>1.3 Ensure all students access the New Zealand Mathematics Curriculum as evidenced by achievement against the Curriculum Expectations in Mathematics</p>																																																
Annual Aim:	<ol style="list-style-type: none"> 1 To lift Reading levels across the school 2 To lift Writing levels across the school 3 To lift Maths levels across the school 																																																
Target:	<p>Reading 85% of the school will be AT or ABOVE Curriculum Expectations</p> <p>Writing 85% of the school will be AT or ABOVE the National Standards</p> <p>Mathematics 85% of the school will be AT or ABOVE the National Standards</p>																																																
Baseline Data:	<table border="1"> <thead> <tr> <th colspan="5">Baseline data: Reading</th> </tr> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>Year 6</td> <td>0</td> <td>0</td> <td>1</td> <td>2</td> </tr> <tr> <td>Year 5</td> <td>0</td> <td>0</td> <td>0</td> <td>2</td> </tr> <tr> <td>Year 4</td> <td>2</td> <td>0</td> <td>0</td> <td>1</td> </tr> <tr> <td>Year 3</td> <td>0</td> <td>2</td> <td>1</td> <td>0</td> </tr> <tr> <td>Year 2</td> <td>1</td> <td>3</td> <td>5</td> <td>0</td> </tr> <tr> <td>Year 1</td> <td>0</td> <td>0</td> <td>4</td> <td>0</td> </tr> <tr> <td>Whole school</td> <td>3</td> <td>5</td> <td>11</td> <td>5</td> </tr> </tbody> </table>				Baseline data: Reading						Well Below	Below	At	Above	Year 6	0	0	1	2	Year 5	0	0	0	2	Year 4	2	0	0	1	Year 3	0	2	1	0	Year 2	1	3	5	0	Year 1	0	0	4	0	Whole school	3	5	11	5
Baseline data: Reading																																																	
	Well Below	Below	At	Above																																													
Year 6	0	0	1	2																																													
Year 5	0	0	0	2																																													
Year 4	2	0	0	1																																													
Year 3	0	2	1	0																																													
Year 2	1	3	5	0																																													
Year 1	0	0	4	0																																													
Whole school	3	5	11	5																																													

Baseline data: Writing				
	Well Below	Below	At	Above
Year 6	1	0	1	1
Year 5	0	0	0	2
Year 4	2	0	0	1
Year 3	0	2	1	0
Year 2	0	5	2	2
Year 1	0	0	4	0
Whole school	3	7	8	6
Baseline data: Maths				
	Well Below	Below	At	Above
Year 6	1	0	0	2
Year 5	0	0	0	2
Year 4	2	0	1	0
Year 3	1	2	0	0
Year 2	0	6	0	3
Year 1	0	0	4	0
Whole school	4	8	5	7

Reading Actions What did we do?	Reading Outcomes What happened?	Reading Reasons for the variance Why did it happen?	Reading Evaluation Where to next?																																				
<p>Teachers continue to run Individualised Reading programmes but group children at the same level. Teachers in the Junior School targeted two Well Below or Below children on a daily basis whereas in the Senior room teachers targeted four children daily</p> <p>The Teacher Aide worked with seven Well Below and Below children four times a week for twenty minutes each. The lesson was based on the needs of the children.</p> <p>Progress of children continued to be monitored and data collected every 5 weeks. This included their current level and where they sat against Curriculum expectations. This is recorded in classrooms on visual monitoring boards and in the Principals office.</p> <p>Reading resources were purchased to provide a range of supportive texts with a focus on the PM series.</p> <p>Parents were informed of their children's immediate progress with slips which go home and also at</p>	<p>We only reached 62% of children AT and ABOVE the Curriculum Expectations across the school 23% below our target and lower than the 66% we started the year with. These figures however include all children in the school, the 22 we started with and the 35 we ended up with.</p> <p>The Junior room started with 57% AT or ABOVE Curriculum Expectations and dropped back to 56% while the Senior room started at 75% and dropped back to 68%. Across the school we started at 66% and dropped back to 62%.</p> <table border="1" data-bbox="633 895 1088 1252"> <thead> <tr> <th colspan="4">Junior room</th> </tr> </thead> <tbody> <tr> <td>WB & B</td> <td>44%</td> <td></td> <td>7</td> </tr> <tr> <td>AT & AB</td> <td>56%</td> <td></td> <td>9</td> </tr> <tr> <th colspan="4">Senior room</th> </tr> <tr> <td>WB & B</td> <td>32%</td> <td></td> <td>6</td> </tr> <tr> <td>AT & AB</td> <td>68%</td> <td></td> <td>11</td> </tr> <tr> <th colspan="4">Whole school</th> </tr> <tr> <td>WB & B</td> <td>38%</td> <td></td> <td>13</td> </tr> <tr> <td>AT & AB</td> <td>62%</td> <td></td> <td>20</td> </tr> </tbody> </table>	Junior room				WB & B	44%		7	AT & AB	56%		9	Senior room				WB & B	32%		6	AT & AB	68%		11	Whole school				WB & B	38%		13	AT & AB	62%		20	<p>Over the course of the year the roll grew from 22 in February to 35 in December a difference of 13, nearly a two thirds increase. Apart from 4 New Entrants we had 9 other enrolments. Only 2 of these were either AT or ABOVE, the other 7 were either WELL BELOW or BELOW. That is 77% of the enrolments apart from New Entrants were either WELL BELOW or BELOW and 5 of the 7 were WELL BELOW.</p> <p>This drags our data down. 8 of the 9 enrolments [not new entrants] were in the senior school and of those, 4 were WELL BELOW. They have arrived at the school years below where they should be in and in one case 5 years below. This places huge strain on the ability of the teacher to target all these children and also takes a long while to address the problem when children are so far behind. With limited school resourcing for Teacher Aides these children are impacting the school data adversely.</p>	<p>In 2020 we have only 5 hours for our Teacher Aide whereas at the end of 2019 we had 20 hours provision. She will start at the beginning of Term 1 with 6 children. She will work with them for 20 minutes each on Monday and Tuesday. She will start with children with Reading needs and hopefully with the roll growth and a bigger budget we can extend her hours.</p> <p>Our target will be 85% of children or 11 of the 13 who need support.</p> <p>We have employed an ex RTL Team Leader/ School Liaison person to teach in the Junior room. This should make a big difference to achievement.</p> <p>We will need to review our planning in this area to ensure consistency across the school and consider student voice so that children can articulate with greater detail their next steps.</p> <p>We need to strengthen student ownership of learning, particularly for at-risk learners. Students will need to develop their understanding and knowledge of</p>
Junior room																																							
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AT & AB	62%		20																																				

<p>the two Three Way Conferences held in Term 1 and Term 3 and in the Half Year and End of Year report.</p> <p>Teachers provide individualised and differentiated planning using running records and other relevant testing data such as PROBE to inform deliberate acts of teaching.</p> <p>The Principal conducted the PROBE testing mid-year and end of year with the Year 3, 4, 5 and 6's.</p> <p>Reading Eggs was purchased as a ICT resource for all children in the senior room and all the Year 3 in the junior room.</p> <p>The school accessed the National Library, developed library skills in the school library and visited the local Community library fortnightly once this was build closer to the school.</p>			<p>their learning pathways.</p>
<p>Writing Actions What did we do?</p> <p>Progress of all students was monitored and data collected every 5 weeks. Children's current levels were reflected on classroom monitoring boards and in the</p>	<p>Writing Outcomes What happened?</p> <p>We only reached 59% of children AT or ABOVE the Curriculum Expectations across the school which is 26% below our goal. We started with 56% of the school AT</p>	<p>Writing Reasons for the variance Why did it happen?</p> <p>Over the course of the year the roll grew from 22 in February to 35 in December a difference of 13, nearly a two thirds increase. Apart from 4 New Entrants we had 9</p>	<p>Writing Evaluation Where to next?</p> <p>In 2020 our goal will be 85% of children AT or ABOVE Curriculum expectations or 11 of the 13 children.</p>

Principal's office.

Reading Eggs was provided as a resource for all children in the senior room and also for the Year 3 children who were WELL BELOW and BELOW in Reading. This resource supports Literacy and therefore Writing.

Whanau were informed of their children's current levels through two Three Way Conferences and Mid-Year and End of Year reports.

A structured teaching programme has been developed to ensure an in-depth and surface feature is taught each term in both rooms. This supports the teaching of the in-depth and surface features of writing across the school year. From this work, individual records are completed; these are marked at the end of each term allowing teachers to record progress of the in-depth and surface features that had just been taught. These relate directly to the visual monitoring board in both rooms and give children a clear understanding of where they are at.

Progress sheets have been developed for the children's writing books for all in-depth and surface features so that children and teachers can monitor progress and

or ABOVE so only made an improvement of 3%.

These figures however include all children in the school, the 22 we started with and the 35 we ended up with.

The Junior room started with 50% AT or ABOVE Curriculum Expectations and reached 75% while the Senior room started at 63% and dropped back to 42%.

Junior room			
WB & B	25%		4
AT & AB	75%		12

Senior room			
WB & B	58%		11
AT & AB	42%		8

Whole school			
WB & B	41%		15
AT & AB	59%		20

other enrolments. 1 of these was AT while the other 8 were either WELL BELOW or BELOW. That is 89% of the enrolments apart from New Entrants were either WELL BELOW or BELOW and 7 of the 8 were WELL BELOW. They were all in the senior room.

This has dragged the data down in Room 3. They have arrived at the school years below where they should be. This places huge strain on the ability of the teacher to target these children and takes a long while to address the problem when children are so far behind. With limited school resourcing for Teacher Aides these children are impacting the school data adversely.

Individual writing records and children's progression sheets for their writing are now finished and will be embedded but a review will be done regards the most effective way of using the children's progression sheets.

Marking of these records will be carefully monitored. These are related to the monitoring boards which are finished in the senior room. The monitoring board in the junior room needs another two sections to be complete.

Long term planning sheets have been developed for all the features but a review of the short term planning for Writing will be needed to ensure consistency across the school.

The Trait Crates will be looked at as part of that review to see how these can best be utilised to improve outcomes and strengthen teaching.

Develop practices that enable students to monitor and make decisions about their learning pathways. We also need to develop strategies to evaluate and assess their own and others work against clear criteria.

next steps. These translate to the children's individual records and the monitoring boards.

The teacher who moderates the writing is not on the staff. She completed this mid-year prior to the reports going out and this year completed another moderation prior to ERO visiting in Term 4 just to ensure that the assessments were as they should be.

A structured and progressive spelling programme is embedded in the Senior class and in the Junior room with the Year 3s. This has a significant and positive impact on the writing programme. The children make huge progress with their spelling which means they are not encumbered by this as they were writing, allowing them to focus on the in-depth features instead.

A resource called Trait Crates was purchased at the end of the year. This will support with the teaching of the in-depth and surface features.

Teachers targeted children who were WELL BELOW and BELOW in both rooms to accelerate their writing.

Maths Actions What did we do?	Maths Outcomes What happened?	Maths Reasons for the variance Why did it happen?	Maths Evaluation Where to next?
<p>Following on from last year's Maths PLD we now have 'Mathematics with a Culturally Responsive Lens' facilitated by Susan Mc Dougal. There were sufficient hours left from 2018 to have a Teacher Only Day in January, a planning session with the Room 2 teacher and a leadership session so that we could put together a proposal for further hours. This was successful; the provision being 25 hours for six months. We were encouraged to get our final report in mid-year with the possibility of further hours. This was also successful. We now have 35 hours to take us through to June 2020.</p> <p>Susan has observed in both rooms but the focus has been on supporting the teachers in Room 2 with their planning and pedagogy particularly the current long term relieving teacher. Six of the nine observations/co-teaching sessions have been in Room 2. Susan has worked three times in the senior room and six times in the junior room.</p> <p>Susan Mc Dougal has also</p>	<p>The target was 85% of children AT or ABOVE Curriculum expectations. We only reached 56% after starting at 49%. The difference is only 7%.</p> <p>The Junior room however went from 36% AT or ABOVE to 69%;</p> <p>The senior room started at 63% AT or ABOVE Curriculum expectations but declined to 42%..</p>	<p>The junior room improvement was impacted by the new entrant growth.</p> <p>This senior room result was impacted by roll growth from 8 to 19 children. Only 2 of the new arrivals were AT the standard the rest were either BELOW with 7 being WELL BELOW</p>	<p>The target for 2020 will be 85% of the children being AT or ABOVE Curriculum expectations or 12 of the 14</p> <p>The PLD focus for 2020 will continue to be on Maths until the hours are completed in June</p> <p>Teachers were to have attended a Teacher Only day in January with the Maths facilitator Susan Mc Dougal. However she has broken her arm so this will be delayed until the Term 1 holidays. However the teacher of the Junior class is able to meet Susan at her home to discuss planning. Later Susan will attend the school to observe and model in the Junior classroom</p> <p>The Junior class teacher will become familiar with the Numeracy handbooks.</p> <p>Teachers will complete Individual records at the end of every five weeks for the strands and at the end of each term for the domains</p> <p>The Principal will check Maths planning and observe Maths lessons</p>

<p>observed and worked alongside the Teacher Aide three times supporting her and providing suggestions for teaching the children she is working with.</p> <p>We had a Maths Hui for children and parents in Term 2 for 2 hours one afternoon which was highly successful with 41% of our whanau attending and 54% of our children. The focus was on teaching Maths through games. All families were able to take home a games pack organised by the facilitator. Parents gave a range of positive comments at the conclusion and are all keen to do another. This will happen in Term 2 2020.</p> <p>Susan has taken staff meetings on Teaching as Inquiry, targeted children, cultural responsiveness and assessment over the course of the year.</p> <p>She also attended the Teacher Only day in January taken by Tamsin Hanly and a staff meeting taken by Anaru Morgan in order to strengthen her Culturally Responsive Mathematics delivery.</p> <p>Susan also helped the staff collect student voice and did the analysis for this with Room 3.</p>			<p>The Principal will complete Gloss tests in July and December for all children</p> <p>Teachers will plan using the NZ Maths site</p> <p>Teachers will use problem solving as part of their planning and teaching</p> <p>Teachers will use equipment and resources to deliver lessons</p> <p>Teachers will adhere to the 2 Year Maths programme teaching the domains for 4 days of the week</p> <p>Daily lessons will be 50-60 minutes long</p> <p>Mathletics will be used to support class programmes and will be regularly reviewed to ensure that programmes are current and that children are working at their correct levels</p> <p>Classroom resources will be culled and reorganised</p> <p>The maths area in the Resource room will continue to be culled and reorganised.</p> <p>Resources will be purchased that are relevant and necessary</p>
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Susan attended a BOT meeting in Term 4 to discuss student achievement in mathematics.

The final PLD hours will be used with the new permanent teacher in Room 2 in 2020.

Free PLD was provided for the staff for Mathematics, all teaching staff attending the holiday course in Pakuranga.

Long term and short term planning utilises the NZ Maths site.

Children are involved in problem solving as part of their on-going daily programmes. This is reflected in daily planning.

Deliberate acts of teaching are reflected in modelling books that teachers use for all groups.

Target children have their own individual modelling books.

Teachers use monitoring boards for Maths which show children where they are at and where they need to get to next. These include the three domains and number knowledge.

Equipment is provided in both rooms

Children will be continue to be taught to self- manage , follow task boards and work independently allowing the teacher to focus on teaching groups and individuals

Teachers will maintain the individual records and discuss with children what their next steps are

Teachers will ensure that the visual monitoring boards are current

Teachers will develop the language of maths with children , teaching specialised vocabulary as required

The Maths centre will display current children's work

Teachers will make any resources that are necessary to the programme

Teachers will test children into the Basic Facts programme and set this up so that children are working on their current needs/levels

An ongoing review is part of the PLD plan

A Basic facts programme is utilised to develop knowledge

The Gloss test was taken mid-year and end of year by the Principal for children in Year 3- 6

Individual records for all the domains and strands have been developed and sit in files for ease of use for teachers. These are kept up to date and current.

MEREMERE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	1373
Principal:	Maxine Stensness
School Address:	Heather Green Avenue
School Postal Address:	Heather Green Ave RD 2, Mercer, South Auckland, 2474
School Phone:	09 232 6712
School Email:	office@meremere.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Maxine Stensness	Principal	ex Officio		
John Ngatai	Parent Rep	Elected	Retired	May 2022
Alison Kirkwood	Parent Rep	Elected	Teacher Aide	May 2022
Hamayoon Khan	Parent Rep	Elected	Civil Engineer	May 2022
Rowena Lennox-Rol	Staff Rep	Elected	Office Administrator	May 2022

Accountant / Service Provider: Education Services Ltd