

MEREMERE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Term Expires/ Expired
Maxine Stensness	Principal	ex Officio	
John Ngatai	Parent Rep	Elected	May 2022
Alison Kirkwood	Parent Rep	Elected	May 2022
Hamayoon Khan	Parent Rep	Elected	May 2022
Jane Telfer	Staff Rep	Elected	May 2022

Accountant / Service Provider:	Education Services Ltd
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MEREMERE SCHOOL

Annual Report - For the year ended 31 December 2020

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Meremere School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

JOHN NGATAI

Full Name of Board Chairperson



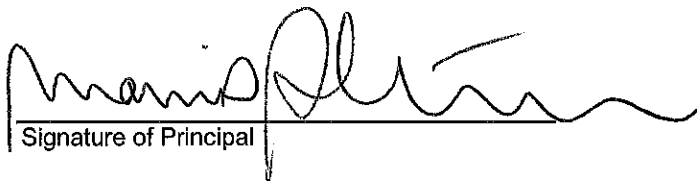
Signature of Board Chairperson

31/5/21

Date:

MAXINE STENSNESS

Full Name of Principal



Signature of Principal

31/5/21

Date:

Meremere School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	501,606	428,650	440,560
Locally Raised Funds	3	10,679	12,800	12,899
Interest income		65	250	226
		<hr/>	<hr/>	<hr/>
		512,350	441,700	453,685
Expenses				
Locally Raised Funds	3	2,768	2,650	4,683
Learning Resources	4	271,276	241,796	264,641
Administration	5	37,200	44,786	48,233
Property	6	137,355	133,476	135,873
Depreciation	7	21,111	18,671	18,401
Loss on Disposal of Property, Plant and Equipment		-	-	397
Loss on Uncollectable Accounts Receivable		433	-	-
		<hr/>	<hr/>	<hr/>
		470,143	441,379	472,228
Net Surplus / (Deficit) for the year		42,207	321	(18,543)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		42,207	321	(18,543)

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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		51,006	54,607	69,549
Total comprehensive revenue and expense for the year		42,207	321	(18,543)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,264	-	-
Equity at 31 December	22	94,477	54,928	51,006
Retained Earnings		94,477	54,928	51,006
Equity at 31 December		94,477	54,928	51,006

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 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	39,496	53,257	3,550
Accounts Receivable	9	20,976	9,542	12,221
GST Receivable		7,942	264	569
Prepayments		949	760	971
Inventories	10	2,467	1,088	1,585
Funds owed for Capital Works Projects	16	4,161	-	-
		<hr/>	<hr/>	<hr/>
		75,991	64,911	18,896
Current Liabilities				
Accounts Payable	12	27,254	43,220	24,554
Revenue Received in Advance	13	-	422	-
Provision for Cyclical Maintenance	14	-	1,857	1,867
Finance Lease Liability - Current Portion	15	2,460	2,532	2,460
		<hr/>	<hr/>	<hr/>
		29,714	48,031	28,881
Working Capital Surplus/(Deficit)		<hr/>	<hr/>	<hr/>
		46,277	16,880	(9,985)
Non-current Assets				
Property, Plant and Equipment	11	91,871	75,585	102,334
		<hr/>	<hr/>	<hr/>
		91,871	75,585	102,334
Non-current Liabilities				
Provision for Cyclical Maintenance	14	36,906	34,794	32,118
Finance Lease Liability	15	6,765	2,743	9,225
		<hr/>	<hr/>	<hr/>
		43,671	37,537	41,343
Net Assets		<hr/>	<hr/>	<hr/>
		94,477	54,928	51,006
Equity		<hr/>	<hr/>	<hr/>
		94,477	54,928	51,006

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 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		167,902	121,018	115,999
Locally Raised Funds		9,636	10,100	12,044
Goods and Services Tax (net)		(7,373)	-	(305)
Payments to Employees		(59,359)	(46,276)	(60,066)
Payments to Suppliers		(58,920)	(63,435)	(87,207)
Interest Received		65	250	245
Net cash from Operating Activities		51,951	21,657	(19,290)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,648)	(2,035)	(3,205)
Net cash from Investing Activities		(10,648)	(2,035)	(3,205)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,264	-	-
Finance Lease Payments		(2,460)	(2,532)	(2,514)
Funds Held for Capital Works Projects		(4,161)	-	(7,608)
Net cash from Financing Activities		(5,357)	(2,532)	(10,122)
Net increase/(decrease) in cash and cash equivalents		35,946	17,090	(32,617)
Cash and cash equivalents at the beginning of the year	8	3,550	36,167	36,167
Cash and cash equivalents at the end of the year	8	39,496	53,257	3,550

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 2020

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

The Education 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.

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

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

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 held under a Finance Lease	3-5 Years

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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

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

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 Instruments

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

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

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

u) Borrowings

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

Borrowings include but 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	133,786	120,350	106,814
Teachers' Salaries Grants	229,370	205,906	213,425
Use of Land and Buildings Grants	104,042	101,726	94,529
Other MoE Grants	34,408	668	24,062
Other Government Grants	-	-	1,730
	<u>501,606</u>	<u>428,650</u>	<u>440,560</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,200.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	200	300	-
Activities	8,741	9,800	8,788
Trading	1,738	2,700	3,632
Fundraising	-	-	479
	<u>10,679</u>	<u>12,800</u>	<u>12,899</u>
Expenses			
Activities	1,695	-	1,546
Trading	1,073	2,650	3,137
	<u>2,768</u>	<u>2,650</u>	<u>4,683</u>
<i>Surplus for the year Locally raised funds</i>	<u>7,911</u>	<u>10,150</u>	<u>8,216</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	11,213	13,740	9,452
Library Resources	75	300	-
Employee Benefits - Salaries	258,071	222,756	250,281
Staff Development	1,917	5,000	4,908
	<u>271,276</u>	<u>241,796</u>	<u>264,641</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,600	4,600	5,310
Board of Trustees Fees	1,975	3,000	2,510
Board of Trustees Expenses	-	3,500	11,261
Communication	1,269	1,200	1,030
Consumables	2,086	2,250	3,550
Other	6,256	6,135	6,952
Employee Benefits - Salaries	16,540	19,026	13,386
Insurance	292	375	274
Service Providers, Contractors and Consultancy	4,182	4,700	3,960
	<u>37,200</u>	<u>44,786</u>	<u>48,233</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	968	1,500	1,630
Consultancy and Contract Services	-	500	-
Cyclical Maintenance Expense	2,921	5,000	4,334
Grounds	-	750	79
Heat, Light and Water	5,585	6,000	7,097
Rates	3,986	2,000	4,564
Repairs and Maintenance	4,339	5,100	10,291
Use of Land and Buildings	104,042	101,726	94,529
Security	778	500	3,233
Employee Benefits - Salaries	14,736	10,400	10,116
	<u>137,355</u>	<u>133,476</u>	<u>135,873</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	12,881	13,379	13,185
Information and Communication Technology	2,081	2,245	2,213
Motor Vehicles	812	-	-
Leased Assets	4,689	2,295	2,262
Library Resources	648	752	741
	<u>21,111</u>	<u>18,671</u>	<u>18,401</u>

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	19	-	38
Bank Current Account	39,476	36,454	3,511
Bank Call Account	1	16,803	1
Cash equivalents for Cash Flow Statement	39,496	53,257	3,550

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,852	576	1,009
Interest Receivable	-	19	-
Teacher Salaries Grant Receivable	19,124	8,947	11,212
	20,976	9,542	12,221
Receivables from Exchange Transactions	1,852	595	1,009
Receivables from Non-Exchange Transactions	19,124	8,947	11,212
	20,976	9,542	12,221

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Uniform	1,511	912	1,028
Stationery	956	176	557
	2,467	1,088	1,585

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	77,599	1,841	-	-	(12,881)	66,559
Information and Communication Technology	4,236	3,590	-	-	(2,081)	5,745
Motor Vehicles	-	5,217	-	-	(812)	4,405
Leased Assets	15,310	-	-	-	(4,689)	10,622
Library Resources	5,189	-	-	-	(648)	4,540
Balance at 31 December 2020	102,334	10,648	-	-	(21,111)	91,871

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	5,156	(5,156)	-
Furniture and Equipment	206,684	(140,125)	66,559
Information and Communication	66,349	(60,604)	5,745
Motor Vehicles	5,217	(812)	4,405
Leased Assets	24,960	(14,338)	10,622
Library Resources	36,086	(31,546)	4,540
Balance at 31 December 2020	344,452	(252,581)	91,871

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Furniture and Equipment	91,180	-	(397)	-	(13,185)	77,599
Information and Communication Technology	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	107,904	13,228	(397)	-	(18,401)	102,334

	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	333,804	(231,470)	102,334

12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	3,845	14,168	8,367
Accruals	3,190	3,591	4,500
Banking Staffing Overuse	-	16,333	-
Employee Entitlements - Salaries	19,124	8,947	11,212
Employee Entitlements - Leave Accrual	1,095	181	475
	27,254	43,220	24,554
Payables for Exchange Transactions	27,254	43,220	24,554
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	27,254	43,220	24,554

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	-	422	-
	-	422	-

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	33,985	31,651	29,651
Increase to the Provision During the Year	4,342	5,000	4,334
Adjustment to the Provision	(1,421)	-	-
Provision at the End of the Year	<u>36,906</u>	<u>36,651</u>	<u>33,985</u>
Cyclical Maintenance - Current	-	1,857	1,867
Cyclical Maintenance - Term	36,906	34,794	32,118
	<u>36,906</u>	<u>36,651</u>	<u>33,985</u>

15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	2,460	2,532	2,460
Later than One Year and no Later than Five Years	6,765	2,743	9,225
	<u>9,225</u>	<u>5,275</u>	<u>11,685</u>

16. Funds Owed (Held) for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
SIP-Paths, Signage, Bark & Driveway Repairs <i>in progress</i>		-	45,000	(49,161)	-	4,161
Totals		<u>-</u>	<u>45,000</u>	<u>(49,161)</u>	<u>-</u>	<u>4,161</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	4,161
	<u>4,161</u>

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

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,975	2,510
Full-time equivalent members	0.03	0.06
<i>Leadership Team</i>		
Remuneration	117,147	105,736
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	119,122	108,246
Total full-time equivalent personnel	1.03	1.06

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	\$10,000
Number of People	-	1

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

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

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	39,496	53,257	3,550
Receivables	20,976	9,542	12,221
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	60,472	62,799	15,771

Financial liabilities measured at amortised cost

Payables	27,254	43,220	24,554
Borrowings - Loans	-	-	-
Finance Leases	9,225	5,275	11,685
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	36,479	48,495	36,239

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the readers of Meremere School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Meremere School (the School). The Auditor-General has appointed me, Jason Stinchcombe, 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 21 that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis 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 for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, 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: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Meremere School 2021	School Number:	1373
Strategic Aim:	1 Ensure a high level of student learning and achievement 1.1 Ensure all students access the New Zealand Literacy Curriculum as evidenced by achievement against the Curriculum Expectations in Reading 1.2 Ensure all students access the New Zealand Literacy Curriculum as evidenced by achievement against the Curriculum Expectations in Writing 1.3 Ensure all students access the New Zealand Mathematics Curriculum as evidenced by achievement against the Curriculum Expectations in Mathematics		
Annual Aim:	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:	<i>Reading</i> 10 of the 13 children [77%] who are BELOW or WELL BELOW Curriculum Expectations will be AT or ABOVE <i>Writing</i> 16 of the 21 [76%] children who are BELOW or WELL BELOW Curriculum Expectations will be AT or ABOVE <i>Mathematics</i> 15 of the 19 children [79%] who are BELOW or WELL BELOW Curriculum Expectations will be AT or ABOVE		

Baseline Data:**Baseline data: Reading**

	Well Below	Below	At	Above
Year 8			1	
Year 7	1		2	2
Year 6	1			1
Year 5	3	1		
Year 4			2	1
Year 3	4			3
Year 2		4	2	
Year 1			4	
Whole school	9	5	11	7

Baseline data: Writing

	Well Below	Below	At	Above
Year 8	1			
Year 7	2	1	2	
Year 6			2	
Year 5	4			1
Year 4		1	2	
Year 3	1	4	2	
Year 2		1	4	
Year 1			4	
Whole school	8	7	16	1

Baseline data: Maths

	Well Below	Below	At	Above
Year 8		1		
Year 7	3		1	1
Year 6	1			1
Year 5	4		1	
Year 4		3		
Year 3	4		2	1
Year 2		5		
Year 1			4	
Whole school	12	9	8	3

Actions
What did we do?

Outcomes
What happened?

Reasons for the variance
Why did it happen?

Evaluation
Where to next?

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 in both rooms run Individualised Reading programmes but occasionally they will group children at the same level. Teachers in the Junior School work with all children daily whereas in the Senior room teachers target three children daily.</p> <p>The Teacher Aide's programme changed considerably over the course of the year depending on the hours available. However in Term 4 she worked with 12 children 5 days of the week for 20 minutes per child. The lesson was based on the needs of the children and followed on from the classroom programme.</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>We only reached 57% of children AT and ABOVE the Curriculum Expectations across the school 28% below our target and lower than the 60% we started the year with. These figures include all children in the school, the 33 we started with and the 32 we ended up with, with many enrolment changes in between.</p> <p>The Junior room started with 56% AT or ABOVE Curriculum Expectations and dropped back to 46% while the Senior room started at 65% and managed to get to 68%. Across the school we started at 70% and dropped back to 57%.</p> <table><tr><th colspan="3">Junior room</th></tr><tr><td>WB & B</td><td>54%</td><td>7</td></tr><tr><td>AT & AB</td><td>46%</td><td>6</td></tr><tr><th colspan="3">Senior room</th></tr><tr><td>WB & B</td><td>32%</td><td>6</td></tr><tr><td>AT & AB</td><td>68%</td><td>13</td></tr><tr><th colspan="3">Whole school</th></tr><tr><td>WB & B</td><td>43%</td><td>13</td></tr><tr><td>AT & AB</td><td>57%</td><td>19</td></tr></table>	Junior room			WB & B	54%	7	AT & AB	46%	6	Senior room			WB & B	32%	6	AT & AB	68%	13	Whole school			WB & B	43%	13	AT & AB	57%	19	<p>COVID happened! Meremere School unfortunately had two lockdowns which severely impacted progress and achievement. Regrettably, staff were unable to access school during the second Auckland lockdown and children did not use either Zoom or Reading Eggs. During both lockdowns learning stalled and children went backwards. In Meremere the critical learning takes place at school.</p> <p>It must be mentioned that staff changes also impacted on children. The Principal moved into the Junior room to teach when a teacher left for health reasons. This was just prior to the first lockdown and because it was difficult to appoint permanent staff during that time the school appointed two relievers to teach in both the Senior and Junior room until a teacher could be appointed and start in Term 3. This meant 3 staff changes in both rooms which did not help the progress and achievement of children.</p> <p>Over the course of the year the roll dropped from 33 in February to 32</p>	<p>In 2021 we have only 5 hours for our Teacher Aide whereas at the end of 2020 we had 25 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.</p> <p>Our target will be to lift 77% of the children who are BELOW or WELL BELOW or 10 of the 13 who need support.</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 their learning pathways.</p>
Junior room																														
WB & B	54%	7																												
AT & AB	46%	6																												
Senior room																														
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Whole school																														
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AT & AB	57%	19																												

<p>Parents are informed of their children's immediate progress with notes, which go home when they move up a level and at 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>Teachers conduct the PROBE testing mid-year and end of year with the Year 3, 4, 5, 6, 7 & 8s.</p> <p>Reading Eggs is 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.</p>		<p>in December a difference of 1, but we had 10 children leave and 9 enrol. The 2 new entrants were AT and 2 others but 3 enrolments were BELOW and 3 were WELL BELOW. 66% of the enrolments were either WELL BELOW or BELOW. 6 of the children 10 children who left were AT or ABOVE.</p> <p>This dragged the data down. 6 of the 9 enrolments were in the Junior room school and of those, 4 were either BELOW or WELL BELOW. They have arrived at school below where they should be. This places strain on the ability of teachers to target all children and takes a while to address the problem when children are behind. With limited school resourcing for Teacher Aides these children are impacting the school data.</p>	
<p>Writing</p> <p>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</p>	<p>Writing</p> <p>Outcomes What happened?</p> <p>We only reached 54% of children AT or ABOVE Curriculum Expectations across the school at the end of the year which is 31%</p>	<p>Writing</p> <p>Reasons for the variance Why did it happen?</p> <p>COVID happened! Meremere School unfortunately had two lockdowns which severely</p>	<p>Writing</p> <p>Evaluation Where to next?</p> <p>In 2021 we have only 5 hours for our Teacher Aide whereas at the end of 2020 we had 25 hours provision. She will start at the</p>

<p>monitoring boards and in the Principal's office.</p> <p>Reading Eggs was provided as a resource for all children in the senior room. This resource supports Literacy and therefore Writing.</p> <p>Whanau were informed of their children's current levels through two Three Way Conferences and Mid-Year and End of Year reports.</p> <p>A structured writing 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. 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.</p> <p>Progress sheets have been developed for children's writing books for all in-depth and surface features so that children and teachers can monitor progress and next steps. These translate to the</p>	<p>below our goal. We started with 61% of the school AT or ABOVE but ended up 7% lower than where we started.</p> <p>These figures include all children in the school, the 33 we started with and the 32 we ended up with.</p> <p>The Junior room started with 75% AT or ABOVE Curriculum Expectations and dropped to 62% while the Senior room started at 47% climbed to 67% but dropped back to where they had started at 47%.</p> <table data-bbox="645 692 972 1070"> <tr> <td colspan="4">Junior room</td></tr> <tr> <td>WB & B</td><td>38%</td><td></td><td>5</td></tr> <tr> <td>AT & AB</td><td>62%</td><td></td><td>8</td></tr> <tr> <td colspan="4">Senior room</td></tr> <tr> <td>WB & B</td><td>53%</td><td></td><td>10</td></tr> <tr> <td>AT & AB</td><td>47%</td><td></td><td>9</td></tr> <tr> <td colspan="4">Whole school</td></tr> <tr> <td>WB & B</td><td>45%</td><td></td><td>15</td></tr> <tr> <td>AT & AB</td><td>55%</td><td></td><td>17</td></tr> </table>	Junior room				WB & B	38%		5	AT & AB	62%		8	Senior room				WB & B	53%		10	AT & AB	47%		9	Whole school				WB & B	45%		15	AT & AB	55%		17	<p>impacted progress and achievement. Regrettably, staff were unable to access school during the second Auckland lockdown and children did not use either Zoom or Reading Eggs. During both lockdowns learning stalled and children went backwards. In Meremere the critical learning takes place at school.</p> <p>It must be mentioned that staff changes also impacted on children. The Principal moved into the Junior room to teach when a teacher left for health reasons. This was just prior to the first lockdown and because it was difficult to appoint permanent staff during that time the school appointed two relievers to teach in both the Senior and Junior room until a teacher could be appointed and start in Term 3. This meant 3 staff changes in both rooms which did not help the progress and achievement of children.</p> <p>Over the course of the year the roll dropped from 33 in February to 32 in December a difference of 1, but we had 10 children leave and 9 enrol.</p> <p>Apart from 3 New Entrants we had 6 other enrolments. 2 of these were AT while the other 4 were</p>	<p>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 but as these are reciprocal skills this will support the Writing programme.</p> <p>Our target will be to lift 76% of the children who are BELOW or WELL BELOW or 16 of the 21 who need support.</p> <p>Individual writing records and children's progression sheets for their writing need to be extended to include Level 4 children.</p> <p>Staff need to develop practices that enable students to monitor and make decisions about their learning pathways. We also need to develop strategies so that children can evaluate and assess their own work against clear criteria.</p> <p>Marking of records will be carefully monitored. These are related to the monitoring boards which are established in both rooms.</p> <p>Long term planning sheets have been developed for all the features but this needs to be extended to include Level 4.</p>
Junior room																																							
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AT & AB	55%		17																																				

<p>children's individual records and the monitoring boards.</p> <p>Current staff moderate writing twice a year prior to written reports being completed.</p> <p>A structured and progressive spelling programme is embedded across the school. 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.</p> <p>Teachers targeted children who were WELL BELOW and BELOW in both rooms to accelerate their writing.</p>		<p>either WELL BELOW or BELOW. That is 66% of the enrolments apart from New Entrants were either WELL BELOW or BELOW.</p>	<p>A review of short-term planning for Writing will be needed to ensure consistency across the school.</p> <p>Trait Crates a new resource that was purchased in 2019 will be looked at to see how this can best be utilised to improve outcomes and strengthen teaching. It needs to be incorporated into the structured writing programme so that this resource can support the in-depth and surface features of writing.</p>
<p>Maths</p> <p>Actions</p> <p>What did we do?</p> <p>Professional development was provided at the beginning of the year with Susan Mc Dougal who took a Teacher Only Day.</p> <p>Professional development with the ex Cognition/Te Toi Tupu</p>	<p>Maths</p> <p>Outcomes</p> <p>What happened?</p> <p>The target was 85% of children AT or ABOVE Curriculum expectations. We dropped to 34% after starting at 55%. The difference is 51%.</p>	<p>Maths</p> <p>Reasons for the variance</p> <p>Why did it happen?</p> <p>COVID happened! Meremere School unfortunately had two lockdowns which severely impacted progress and achievement. Regrettably, staff were unable to access school during the second Auckland</p>	<p>Maths</p> <p>Evaluation</p> <p>Where to next?</p> <p>Our target will be to lift 77% of the children who are BELOW or WELL BELOW or 10 of the 13 who need support.</p> <p>Teachers will attend Maths symposiums and Mathletics training days if these become available.</p>

<p>Mathletics facilitator Susan Mc Dougal continued in Term 1.</p> <p>Support was given with planning, modelling, and co-teaching to the Room 2 teacher.</p> <p>Susan also provided resources to support this</p> <p>Deliberate acts of teaching were reflected in modelling books or individual conference books</p> <p>Monitoring boards are developed in both rooms. These were kept current and up to date across the school</p> <p>Equipment was provided and used at all levels particularly when a new idea was taught</p> <p>A basic facts programme is utilised in both rooms</p> <p>Individual records have been developed by the Principal in all the domains and strands. The teachers have a file to house these and every 5 weeks the records which are pertinent are completed. These need to be extended to include Level 4</p> <p>Teachers in the senior room targeted two children who were WELL BELOW. These children</p>	<p>A Teacher Only Day in the Term 1 holidays, a Maths Symposium and a Mathletics day were not available due to the lockdown.</p>	<p>lockdown and children did not use either Zoom or Mathletics. During both lockdowns learning stalled and children went backwards as is indicated by the data. In Meremere the critical learning takes place at school.</p> <p>It must be mentioned also that staff changes also impacted on children. The Principal moved into the Junior room to teach when a teacher left for health reasons. This was just prior to the first lockdown and because it was difficult to appoint permanent staff during that time the school appointed two relievers to teach in both the Senior and Junior room until a teacher could be appointed and start in Term 3. This meant 3 staff changes in both rooms which did not help the progress and achievement of children. Over the course of the year the roll dropped from 33 in February to 32 in December a difference of 1, but we had 10 children leave and 9 enrol.</p> <p>Apart from 3 New Entrants we had 6 other enrolments. None of them were AT. 4 were WELL BELOW and 2 were BELOW. 100% of the enrolments apart from New Entrants were either WELL BELOW or BELOW.</p>	<p>Teachers will become conversant 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>Teachers 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 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</p>
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<p>have their own conference books where work is recorded</p> <p>The Maths facilitator was also the reliever in Room 3 after the first lockdown during Term 2; this was very beneficial to the school.</p> <p>During the Level 3 lockdown the Principal did the teaching of the children of essential and safe workers while Susan did a stock take of maths equipment, set up an order for equipment that we need and worked in the Resource room organising the Maths resources. This was a valuable use of her time and has enabled the school to be well organised with resources. Overall we are well stocked with equipment.</p> <p>Children were very involved in problem solving as part of their on-going daily programmes in Room 3 with the Maths facilitator also being the teacher. This provided the other Room 3 teacher with practical PLD. This was reflected in teacher planning in Room 3.</p> <p>In Room 2 the children were involved with the establishment of routines, accurate assessment of their levels, appropriate grouping and planning and ensuring that the programme was equipment based.</p>		<p>children are working at their correct levels</p> <p>Resources will be purchased that are relevant and necessary</p> <p>Children will self- manage, follow task boards and work independently allowing the teacher to focus on teaching groups and individuals</p> <p>Teachers and children will discuss, monitor and maintain children's records which are glued in their maths books in order that children know what their next steps are</p> <p>Teachers will ensure that the visual monitoring boards are current</p> <p>Teachers will develop the language of maths with children , teaching specialised vocabulary as required</p> <p>The Maths centre will display current children's work</p> <p>Teachers will test children into the Basic Facts programme and set this up so that children are working on their current needs/levels</p>
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Whaea Susan observed and co taught in Room 2 during Term 2 to provide PLD with the teachers.

Long term and short term planning utilising the NZ Maths site will provide opportunities for problem solving and deliberate acts of teaching.

Equipment has always been provided and used in the senior room especially when a new concept is introduced. With new routines established in the Junior room, using equipment throughout the lesson became a permanent and essential feature of Room 2 Maths.

Teachers support the students to develop strategies to evaluate and assess their own and others against clear criteria.

Teachers provide support for all children BELOW and WELL BELOW expectations. This is done through assessment, planning, establishing an ethic of care across the school so that children are able to take the risks that learning requires, making use of equipment, teachers understanding next steps and expanding their personal knowledge in Maths, targeting children, accessing PLD and

providing a professional school learning environment with a focus on children's learning and achievement.

JUNE NOTE

With the Coronavirus crisis and lockdown and consequential long absence of students from school it was necessary to establish first and foremost that children were safe at school and then to re-establish routines and expectations across the school as well as reassess where children were at with their learning. The school was very calm and settled when children made their way back to school.

Children adjusted very well to changes in staffing with two fixed term part time relievers, but this is probably helped by the fact that they are both known to the school. Shelley is a past staff member while Susan has been our Maths facilitator for nearly two years. The school is indebted to both teachers who are highly skilled and capable practitioners who both fitted easily into the teaching team.

Professional development with the Mathematics facilitator Susan Mc Dougal finished at the end of Term 3 and the final report was forwarded to the MOE in Hamilton.

Although this concluded our official PLD in Maths Susan owed us a few hours and so she worked with the new teacher in the Senior room.

Planning for next year:

Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.

See Evaluation Next steps above

Meremere School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$442 (excluding GST). The funding was spent on sporting endeavours.