



Cromwell

Primary School

MAKING A DIFFERENCE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	3729
Principal:	Wendy Brooks
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CROMWELL PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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Cromwell Primary School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Shane Thomas Livingstone
Full Name of Board Chairperson

Wendy Joyce Brooks
Full Name of Principal

S Livingstone
Signature of Board Chairperson

[Signature]
Signature of Principal

27/5/2020
Date:

27/5/2020
Date:

Cromwell Primary School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until	Occupation
Wendy Brooks	Principal	ex Officio		
Andrew Ede	Staff Rep	Elected	May 2021	Teacher
Shane Livingstone	Chairperson	Elected	May 2021	Vineyard Manager
Brent Stanley	Parent Rep	Elected	May 2019	Manager
Karyn Penno	Parent Rep	Elected	May 2019	CEO
Logan Miller	Parent Rep	Co-opted	May 2021	Health and Safety Manager
Nigel Sharpe	Parent Rep	Elected	May 2021	Management Accountant
Kirsten Adams	Parent Rep	Elected	May 2021	Travel Agent
David Crossan	Parent Rep	Elected	May 2021	Accountant
In Attendance: Tegan Wilson	Board Secretary			

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

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,603,121	1,866,809	2,199,463
Locally Raised Funds	3	160,650	779,940	194,611
Interest Income		2,975	500	2,931
		<u>2,766,746</u>	<u>2,647,249</u>	<u>2,397,005</u>
Expenses				
Locally Raised Funds	3	93,380	98,500	96,584
Learning Resources	4	1,703,127	1,399,335	1,526,471
Administration	5	104,851	115,550	91,177
Finance Costs		3,044	-	1,693
Property	6	662,045	343,658	475,788
Depreciation	7	74,434	60,000	68,461
Loss on Disposal of Property, Plant and Equipment		-	-	1,175
		<u>2,640,881</u>	<u>2,017,043</u>	<u>2,261,349</u>
Net Surplus / (Deficit)		125,865	630,206	135,656
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>125,865</u>	<u>630,206</u>	<u>135,656</u>

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

Cromwell Primary School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	980,484	980,484	793,305
Total comprehensive revenue and expense for the year	125,865	630,206	135,656
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	11,619	-	51,523
Equity at 31 December	1,117,968	1,610,690	980,484
Retained Earnings	1,117,968	1,610,690	980,484
Equity at 31 December	1,117,968	1,610,690	980,484

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.



Cromwell Primary School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	939,718	1,479,889	789,683
Accounts Receivable	9	142,804	89,713	89,713
GST Receivable		5,156	16,853	16,853
Prepayments		9,654	3,507	3,507
Investments	10	67,298	65,054	65,054
Funds owing for Capital Works Projects	16	-	37,185	37,185
		<u>1,164,630</u>	<u>1,692,201</u>	<u>1,001,995</u>
Current Liabilities				
Accounts Payable	12	144,300	131,754	131,754
Revenue Received in Advance	13	236,958	205,571	205,571
Provision for Cyclical Maintenance	14	10,000	4,500	4,500
Finance Lease Liability - Current Portion	15	19,280	14,576	14,576
Funds held for Capital Works Projects	16	1,304	-	-
Funds Held on Behalf of the Community of Learning	17	7,907	(17,789)	(17,789)
		<u>419,749</u>	<u>338,612</u>	<u>338,612</u>
Working Capital Surplus/(Deficit)		744,881	1,353,589	663,383
Non-current Assets				
Property, Plant and Equipment	11	432,401	319,242	379,242
		<u>432,401</u>	<u>319,242</u>	<u>379,242</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	30,730	33,709	33,709
Finance Lease Liability	15	28,584	28,432	28,432
		<u>59,314</u>	<u>62,141</u>	<u>62,141</u>
Net Assets		<u>1,117,968</u>	<u>1,610,690</u>	<u>980,484</u>
Equity		<u>1,117,968</u>	<u>1,610,690</u>	<u>980,484</u>

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

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

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		538,609	452,151	493,227
Locally Raised Funds		186,868	779,940	199,847
Goods and Services Tax (net)		11,697	-	(12,499)
Payments to Employees		(258,302)	(221,300)	(242,273)
Payments to Suppliers		(277,365)	(916,085)	(210,615)
Cyclical Maintenance payments in the Year		(2,309)	(5,000)	(6,000)
Interest Received		3,058	500	2,868
Net cash from / (to) the Operating Activities		202,256	690,206	224,555
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(111,047)	-	(106,839)
Purchase of Investments		(2,244)	-	(2,146)
Net cash from the Investing Activities		(113,291)	-	(108,985)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,619	-	51,523
Finance Lease Payments		(14,734)	-	(2,581)
Funds Administered on Behalf of Third Parties		25,696	-	(17,789)
Funds held for Capital Works Projects		38,489	-	191,606
Net cash from Financing Activities		61,070	-	222,759
Net Increase/(decrease) in cash and cash equivalents		150,035	690,206	338,329
Cash and cash equivalents at the beginning of the year	8	789,683	789,683	451,354
Cash and cash equivalents at the end of the year	8	939,718	1,479,889	789,683

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 omitted.

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

Cromwell Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

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

1.2. 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 27.

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

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

1.9. 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.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and equipment	5-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

1.11. 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.

1.12. 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.

1.13. Employment 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

1.14. 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.

1.15. 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.

1.16. 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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.17. 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).

1.18. 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, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

1.19. 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.

1.20. Budget Figures

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

1.21. 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	486,315	430,375	437,820
Teachers' salaries grants	1,529,293	1,200,000	1,349,047
Use of Land and Buildings grants	535,219	214,658	357,189
Resource teachers learning and behaviour grants	3,020	2,000	2,320
Other MoE Grants	49,274	19,776	53,087
	<u>2,603,121</u>	<u>1,866,809</u>	<u>2,199,463</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			
Donations	31,940	165,000	34,844
Bequests & Grants	16,188	502,040	50,027
Other revenue	6,547	1,000	1,314
Trading	3,410	4,400	3,700
Activities	102,565	107,500	104,726
	<u>160,650</u>	<u>779,940</u>	<u>194,611</u>
Expenses			
Activities	84,058	91,500	87,966
Transport (local)	-	-	8,618
Other Expenses	9,322	7,000	-
	<u>93,380</u>	<u>98,500</u>	<u>96,584</u>
<i>Surplus for the year Locally raised funds</i>	<u>67,270</u>	<u>681,440</u>	<u>98,027</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	44,692	60,135	40,641
Information and communication technology	15,756	23,000	6,292
Employee benefits - salaries	1,625,551	1,285,500	1,462,403
Staff development	17,128	30,700	17,135
	<u>1,703,127</u>	<u>1,399,335</u>	<u>1,526,471</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,360	3,000	3,218
Board of Trustees Fees	3,075	2,500	2,626
Board of Trustees Expenses	6,621	7,000	2,246
Communication	2,344	3,000	2,633
Consumables	13,148	19,600	9,309
Other	133	150	138
Employee Benefits - Salaries	69,628	70,800	63,312
Insurance	4,262	6,500	5,460
Service Providers, Contractors and Consultancy	2,280	3,000	2,235
	<u>104,851</u>	<u>115,550</u>	<u>91,177</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	9,009	8,500	8,979
Cyclical Maintenance Provision	4,830	5,000	10,459
Grounds	5,832	8,000	4,106
Heat, Light and Water	20,749	30,000	23,862
Rates	1,900	2,500	1,871
Repairs and Maintenance	8,795	10,000	1,423
Use of Land and Buildings	535,219	214,658	357,189
Employee Benefits - Salaries	75,711	65,000	67,899
	<u>662,045</u>	<u>343,658</u>	<u>475,788</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 of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	5,447	3,000	6,023
Furniture and Equipment	19,223	15,000	26,979
Information and Communication Technology	21,790	20,000	2,668
Leased Assets	25,694	20,000	30,185
Library Resources	2,280	2,000	2,606
	<u>74,434</u>	<u>60,000</u>	<u>68,461</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	150	-	150
Bank Current Account	429,276	1,479,889	279,687
Bank Call Account	510,292	-	509,866
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>939,718</u>	<u>1,479,889</u>	<u>789,683</u>

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

Of the \$939,718 Cash and Cash Equivalents, \$1,304 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$939,718 Cash and Cash Equivalents, \$7,907 is held by the School on behalf of the Community of Learning cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	6,499	1,330	1,330
Interest Receivable	1,417	1,500	1,500
Banking Staffing Underuse	18,699	-	-
Teacher Salaries Grant Receivable	116,189	86,883	86,883
	<u>142,804</u>	<u>89,713</u>	<u>89,713</u>
Receivables from Exchange Transactions	7,916	2,830	2,830
Receivables from Non-Exchange Transactions	134,888	86,883	86,883
	<u>142,804</u>	<u>89,713</u>	<u>89,713</u>

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	67,298	65,054	65,054
Total Investments	<u>67,298</u>	<u>65,054</u>	<u>65,054</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	126,522	-	-	-	(5,447)	121,075
Furniture and Equipment	77,143	60,084	-	-	(19,223)	118,004
Information and Communication	81,475	4,997	-	-	(21,790)	64,682
Leased Assets	37,730	25,327	-	-	(25,694)	37,363
Library Resources	18,243	-	-	-	(2,280)	15,963
Work In Progress	38,129	75,314	(38,129)	-	-	75,314
Balance at 31 December 2019	<u>379,242</u>	<u>165,722</u>	<u>(38,129)</u>	<u>-</u>	<u>(74,434)</u>	<u>432,401</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	255,964	(134,889)	121,075
Furniture and Equipment	408,788	(290,784)	118,004
Information and Communication	178,521	(113,839)	64,682
Leased Assets	79,616	(42,253)	37,363
Library Resources	68,930	(52,967)	15,963
Work In Progress	75,314	-	75,314
Balance at 31 December 2019	<u>1,067,133</u>	<u>(634,732)</u>	<u>432,401</u>

The net carrying value of equipment held under a finance lease is \$37,363 (2018: \$37,730)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	132,281	264	-	-	(6,023)	126,522
Furniture and Equipment	87,543	16,579	-	-	(26,979)	77,143
Information and Communication	35,198	48,945	-	-	(2,668)	81,475
Leased Assets	24,414	43,501	-	-	(30,185)	37,730
Library Resources	20,693	156	-	-	(2,606)	18,243
Work In Progress	21,885	16,244	-	-	-	38,129
Balance at 31 December 2018	322,014	125,689	-	-	(68,461)	379,242

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	255,964	(129,442)	126,522
Furniture and Equipment	348,705	(271,562)	77,143
Information and Communication	173,524	(92,049)	81,475
Leased Assets	63,070	(25,340)	37,730
Library Resources	68,930	(50,687)	18,243
Work in Progress	38,129	-	38,129
Balance at 31 December 2018	948,322	(569,080)	379,242

12. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	12,972	29,656	29,656
Accruals	3,864	5,934	5,934
Employee Entitlements - salaries	116,189	86,883	86,883
Employee Entitlements - leave accrual	11,275	9,281	9,281
	144,300	131,754	131,754
Payables for Exchange Transactions	144,300	131,754	131,754
	144,300	131,754	131,754

The carrying value of payables approximates their fair value.

13. Revenue Received In Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Other	236,958	205,571	205,571
	236,958	205,571	205,571

14. Provision for Cyclical Maintenance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Provision at the Start of the Year	38,209	38,209	33,750
Increase/ (decrease) to the Provision During the Year	4,830	-	10,459
Use of the Provision During the Year	(2,309)	-	(6,000)
Provision at the End of the Year	40,730	38,209	38,209
Cyclical Maintenance - Current	10,000	4,500	4,500
Cyclical Maintenance - Term	30,730	33,709	33,709
	40,730	38,209	38,209

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	21,427	15,126	15,126
Later than One Year and no Later than Five Years	29,594	28,535	28,535
	<u>51,021</u>	<u>43,661</u>	<u>43,661</u>

16. Funds Held for Capital Works

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	Closing Balances \$
Toilet Block (Stage 1) Completed		(37,185)	-	-	37,185	-
Heating Upgrade In Progress		-	169,432	168,128	-	1,304
Totals		<u>(37,185)</u>	<u>169,432</u>	<u>168,128</u>	<u>37,185</u>	<u>1,304</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	<u>1,304</u>
	<u>1,304</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Toilet Block (Stage 1) In Progress		(38,050)	865	-	-	(37,185)
Roll Growth Classrooms Completed		(190,741)	236,452	45,711	-	-
Totals		<u>(228,791)</u>	<u>237,317</u>	<u>45,711</u>	<u>-</u>	<u>(37,185)</u>

17. Funds Held on Behalf of the Community of Learning Cluster

Cromwell Primary School is the lead school and holds funds on behalf of the Community of Learning cluster.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	(17,789)	(17,789)	-
Funds Received from Cluster Members	76,274	-	60,587
Funds Spent on Behalf of the Cluster	(50,578)	-	(78,376)
Funds Held at Year End	<u>7,907</u>	<u>(17,789)</u>	<u>(17,789)</u>

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,075	2,626
Full-time equivalent members	0.14	0.14
<i>Leadership Team</i>		
Remuneration	506,805	426,389
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	509,880	429,015
Total full-time equivalent personnel	5.14	4.14

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

Principal

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

	2019 Actual	2018 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0 - 0	0 - 0

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	-	-
110 - 120	-	-
120 - 130	-	-
	-	-

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities (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.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: Multi-purpose Hall)

The Board committed to build a multi-purpose hall on the school grounds for school and community use. Total project cost is \$1,293,000 and is to be jointly funded by the Ministry of Education (\$200K), community grant funding (\$500K raised to date) and the Board of Trustees. Work commenced on Stage 1 of the project in 2018.

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts:

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	939,718	1,479,889	789,683
Receivables	142,804	89,713	89,713
Investments - Term Deposits	67,298	65,054	65,054
Total Financial assets measured at amortised cost	<u>1,149,820</u>	<u>1,634,656</u>	<u>944,450</u>

Financial liabilities measured at amortised cost

Payables	144,300	131,754	131,754
Finance Leases	47,864	43,008	43,008
Total Financial liabilities measured at amortised Cost	<u>192,164</u>	<u>174,762</u>	<u>174,762</u>

25. Events After Balance Date

Impact from COVID-19

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.

26. Comparatives

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

27. 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:

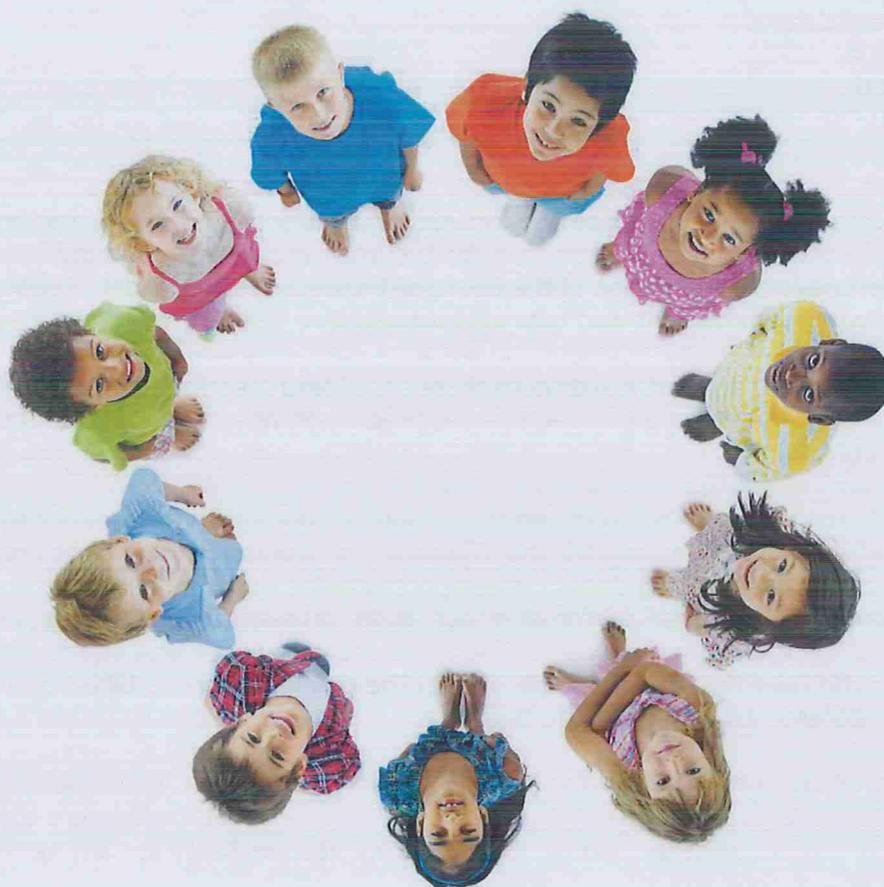
Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Note 10 Investments:

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.

Deloitte.



Cromwell Primary School
Report to the Board of Trustees for
the year ended 31 December 2019

27 May 2020

The Chairperson
Board of Trustees
Cromwell Primary School
Molyneux Avenue
Cromwell 9310

Dear Trustees

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the school financial statements for the year ended 31 December 2019, which we consider appropriate for the attention of the Board of Trustees ("the Board"). These matters have been discussed with management and their comments have been included, where appropriate.

We look forward to the opportunity to discuss these at a Board meeting should you wish to discuss this report. In the interim should you require clarification on any matter in this report please do not hesitate to contact us.

This correspondence is part of our ongoing discussions as auditor in accordance with our signed engagement letter and as required by the Office of the Auditor General requirements, which include New Zealand auditing standards. This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We have prepared this report solely for the use of the Board and it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy without our prior written consent, we would not accept responsibility for any reliance that they might place on it.

We would like to take this opportunity to extend our appreciation to management, staff and the service provider for their assistance and cooperation during the course of our audit.

If you would like to discuss any matters raised in this report please do not hesitate to contact us.

Yours faithfully
DELOITTE LIMITED



Nicole Dring
**Appointed Auditor
On Behalf of the Auditor General**

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1. Status of the audit and outstanding matters

Our audit of the 31 December 2019 financial statements is substantially complete, subject to the completion of the following matters which are outstanding:

- appropriate procedures relating to subsequent events up to the date of our audit opinion;
- receipt of the signed management representation letter; and
- adoption of the financial statements and signing of financial statements by the Board of Trustees.

We understand that these will be approved by the Board under delegation to specified Trustees.

1.1 Office of the Auditor-General (“OAG”) audit brief matters

As you are aware our audit is completed under contract from the OAG and annually we are asked to specifically consider certain potential matters of interest.

Areas of focus this year remain similar to previous years including:

- classification of leases;
- additional school activities including clusters;
- sensitive expenditure;
- financial difficulty risk factors;
- payroll;
- locally raised funds; and
- legislative compliance.

Our audit procedures considered these matters to the extent that each relates to the School. No specific concerns or findings on these matters were noted apart from those discussed below

2. Assessment of internal controls

Our audit requires us to obtain an undertaking of the Schools internal controls, sufficient to identify and assess the risks of material misstatement in the financial statements.

2.1 Segregation of duties

As is the case for most schools, the number of people involved in the administration and accounting functions is very limited, meaning that there is an increased inherent risk that errors and omissions may occur and go undetected.

The number of people involved in the schools administration and accounting functions also imposes limitations on the controls and processes schools have in place to monitor and approve changes made to information technology ("IT") systems responsible for processing transactions. These systems include but are not limited to the Novopay system and creditor process and bank payment systems. The absence of controls to monitor and approve changes within these systems increases the risk of assets being misappropriated.

It is important that you are aware of these risks as it is your responsibility to ensure the School's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis in order to reduce the likelihood of error or omission to a level that the Board is comfortable with.

This oversight should include consideration of payment approval and bank authorisation monitoring. As a simple example, we encourage all Boards to specifically review the electronic banking system authorities and levels as part of their consideration of the delegated authority considerations. Our experience is that the frauds being perpetrated are often arising from changes to bank account details after invoice approval. This historical lack of oversight in this area should be specifically considered by the Board as part of its regular financial monitoring.

2.2 Update on matters raised in the prior year

No remedial action required.

3. Accounting matters Arising

3.1 Impacts of Covid 19 and Emphasis of Matter

Matter Identified

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

The Office of the Auditor General has determined that all Schools should disclose the fact the School has been disrupted and the impact is being assessed by School management and governance.

The School will continue to receive funding from the Ministry of Education, even while closed.

Audit Response

The Office of the Auditor General has determined that all School audit opinions are to include an "Emphasis of Matter" drawing the reader's attention to the disclosure in the financial statements in respect of the disruption and impact of Covid 19.

The School has prepared its financial statements on a going concern basis and is evaluating the impacts of the disruption. The School has continued to receive funding during the lock down from the Ministry of Education.

We have performed audit procedures on these matters as relevant and in accordance with OAG expectations. Our report includes an Emphasis of Matter in accordance with those guidelines.

In performing our audit we have identified no other findings that we determined necessary to communicate with you in relation to the financial statements for the year ended 31 December 2019.

4. Summary of unadjusted differences

In performing our audit we have identified no misstatements or disclosures that have not been adjusted in the financial statements for the year ended 31 December 2019.

5. Other communications

The following matters relevant to our audit for the year ended 31 December 2019 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Non-compliance with applicable laws and regulations	We did not become aware of any non-compliance with applicable laws and regulations that may have an impact on the determination of material amounts and disclosures in the financial statements.
Going concern	We have not become aware of any events or conditions that may cast significant doubt on the School's ability to continue as a going concern.
Fraud	No matters relating to fraud, concerning either employees or management came to our attention.
Accounting policies and financial reporting	<p>There was a change in accounting policies in relation to PBE IFRS 9 Financial Instrument (which was adopted early by the Treasury for the Financial Statements of Government for the year ended 2018) during the year ended due to the delay of changes in Kiwi Park Model. No significant impact was identified by the School on the first time adoption of PBE IFRS 9 which we were satisfied in FY2018 audit.</p> <p>Other than that, we have not become aware of any significant qualitative aspects of the entity's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.</p>
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, needs to be communicated to the Board.
Other Information	We have read the other information (the financial and non-financial information other than the financial statements) contained within the annual report and identified the no material inconsistencies.

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**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF CROMWELL PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Cromwell Primary School (the School). The Auditor-General has appointed me, Nicole Dring using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2020. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Emphasis of Matter – COVID-19

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

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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Nicole Dring
Deloitte Limited
On behalf of the Auditor-General

Christchurch, New Zealand

Analysis of Variance Reporting

School Name:	Cromwell Primary School	School Number:	3729										
Strategic Aim:	Future focussed teaching and learning to maximise individual potential so talents are developed and academic achievement exceeds national standards in literacy and mathematics. Ako												
Annual Aim:	To maintain or increase our 2018 levels of achievement for all students achieving or exceeding NZC level expectations in writing												
Target:	<p>Writing</p> <ul style="list-style-type: none"> To increase the percentage of students working at or above the expected curriculum levels from 74.6% to 80% To increase the percentage of boys achieving the expected curriculum levels for writing from 70.1% to 78%. To increase the number of Maori students exceeding curriculum level expectations from 12.5% to 18% 												
Baseline Data:	<p>At the end of 2018 74.8% (211/282) of students were at or above NZC expected levels for writing. Analysis showed that 50 (29.9%) of these students 29.9% boys compared to 18.3% girls (21/115). Cohort data showed that Years 1-4 had less students achieving at expected NZC levels: 15 students at Year 1, 13 students each at Years 2-4. Areas of need in writing for targeted students identified by teaching teams were:</p> <ul style="list-style-type: none"> Understanding of the purposes for writing and the associated structures related to these purposes Sentence structure, vocabulary and spelling pattern Understanding of the tasks associated with proof reading and revising <p>Tracking Boys' Achievement in Writing: Percentage Below Writing Standard</p> <table border="1"> <thead> <tr> <th>2015</th> <th>2016</th> <th>2017</th> <th>2018</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>17.7%</td> <td>22.5%</td> <td>22%</td> <td>29.9%</td> <td>42.3%</td> </tr> </tbody> </table>			2015	2016	2017	2018	2019	17.7%	22.5%	22%	29.9%	42.3%
2015	2016	2017	2018	2019									
17.7%	22.5%	22%	29.9%	42.3%									

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Teaching Teams reviewed assessment data to determine specific learning needs of target students, all teachers were provided with a data summary sheet showing target learning areas for each student including previous interventions and strategies.</p> <p>Progress of target teaching groups monitored & reviewed regularly at Team Meetings and by Leadership Team discussed student progress and interventions being used.</p> <p>A specialist learning support teacher (Reading Recovery trained) was employed providing extra support for classroom teachers. Resource Teacher of Literacy, a Davis Dyslexia Specialist and Learning Matters Consultant all worked in school providing additional literacy support for targeted students.</p> <p>Teacher Aide Time was focussed on providing literacy support for example (phonics, alphabet knowledge.</p> <p>All teachers implemented individualised spelling</p>	<p>Writing</p> <p>To increase the percentage of students working at or above the NZC expected levels from 74.6% to 80%</p> <p>Target not achieved - 67%</p> <p>To increase the percentage of boys achieving the NZC expected levels for writing from 70.1% to 78%.</p> <p>Target not achieved – 57.7%</p> <p>To increase the number of Maori students exceeding curriculum level expectations for writing from 12.5% to 18%</p> <p>Target not achieved – 3.4%</p> <p>Overall summary</p> <p>There are 86 students below and 11 students well-below the NZC expected levels in writing.</p> <p>Students received support in the following ways: Learning Support Teacher provided Literacy Bridge (Reading Recovery) & in Term 4 Quick 60 a new literacy intervention.</p>	<p>Targets set were high and it is important to note that as a rapidly growing school, the diversity of students arriving and the subsequent impact on student achievement data has been noticeable.</p> <p>20 new students who started during this year are below or well-below the NZC expectations in writing. With smaller cohorts this has an immediate impact on our school-wide achievement data.</p> <p>The impact of a growing number of ESOL students is also reflected in our data – 12 students below expectations.</p> <p>Our continued school-wide focus on the teaching of writing (refer to actions section) has ensured we have maintained every effort to increase the percentage of students achieving or exceeding the writing standards. Despite the fact that we did not meet our writing targets set, progress is being made. New teaching strategies, innovations and increased use of online resources have been introduced to support our continued writing focus.</p>	<p>We will continue our focus on student achievement in writing, even though our current school percentages are in line with regional and above national percentages. Our school target of 90% working at or above the standards is an aspirational target. We will develop a new action plan for 2020 and continue to build on successes of team writing impact cycles/inquiries and high quality PLD opportunities.</p> <p>Teachers are very aware of the specific needs of target students in their classes, differentiating practices and monitoring closely. Details of specific writing needs of Year 6 students who are not yet meeting expected NZC levels have been given to their college teachers for 2020.</p> <p>Recommendations for identified “at risk” students” in Literacy have also been made during transition.</p> <p>We have been operating as a Kāhui Ako for two years with an identified challenge set around learning for success, specifically achievement in writing. This will provide another platform for focus and improvement in student writing. Two Across Kāhui Ako</p>

<p>programmes based on Essential Spelling Word Lists & Commonly Misspelt Words. Full testing was done at the beginning of the year – spelling test undertaken each term to determine how students were progressing and to determine words for individuals learning lists.</p> <p>All Years 3/4 students below or well-below the spelling expectation were included in Steps Spelling Intervention (some were registered for an online version for home as well).</p> <p>Individual lists of unknown Essential Words were loaded onto Steps Programme on class computers.</p> <p>PLD linked to effective teaching of writing included use of Sheena Cameron & Louise Dempsey resource “The Writing Book”, NPDL Year 2, PaCT Workshops and moderation sessions which have continued to build a shared understanding of writing progressions across the school</p> <p>Work with parents included sharing ways to support children at home in student profiles, information in the school</p>	<p>Teacher Aide Phonics Teacher Aide Alphabet Knowledge Teacher Aide – Writing Fluency RT LiT Specialist Behaviour – MOE psychologists Davis Dyslexia Specialist Learning Matters - Literacy expert</p> <p>The analysis of end of year student progress and achievement data showed positive individual gains in levels of progress but targets were met.</p> <p>The Middle & Senior Teams have made more explicit links between inquiry through reading and writing to learn. Inquiry is seen as a meaningful purpose and context for writing e.g explanations, instructions, memoirs, “Last Word”, reports and letters. Teachers used contexts such as Anzac, Matariki, space, United Nations Sustainable Goals Exhibition and Kitchen Chemistry as stimuli for guided reading and writing. Any Literacy Contracts are inquiry based and offer opportunity to students to have choices in their literacy learning and to manage their own research.</p> <p>Collaborative writing is very popular with senior students</p> <p>E-tools are being used to research and plan for writing and this will</p>	<p>In 2019 there were 97 students (33%) not achieving at the NZC expectations in writing—20 of these students were new to the school this year. 12 of the below students are from overseas this year. The percentage below, without the new students included in the data, is (26%) which is similar to our 2018 percentage.</p> <p>Included in the students below NZC expectations are also 4 severe behaviour children (MOE specialists involved), a student with aspergers, 3 students whose families have been working intensively with external support agencies, 4 students with dyslexic diagnoses.</p>	<p>Lead Teachers have recently been appointed with expertise in the teaching of writing considered as part of these appointments.</p> <p>We will continue to set achievement targets in writing in response to our student achievement data with specific focus on cohorts with lower numbers achieving or exceeding the standards. Boys will also continue to be a focus area.</p> <p>At the end of this year teachers will receive learning support information from previous teachers outlining interventions, specialist teacher support, notes on key areas for development and suggested strategies for each identified “at risk” student. These students will continue to be monitored and interventions problem-solved within teaching teams.</p> <p>We will continue to explore the use of PaCT writing to support teaching and learning. This is a particularly useful tool for students as self-directed learners.</p> <p>Teacher practice is a key factor in raising student achievement. We are committed to the ongoing provision of high quality PLD to ensure our students have the best</p>
<p>Writing Targets Target 1 Whole School (Writing) 67% students achieving at or above NZC expectations. This was 7.8% lower than in 2018 (74.8%). Twenty students below NZC expectations were new to the school this year. If these students were not included in our overall data, the whole school % would have been 72% which is very similar to the 74.6% achieved in 2018.</p>			

newsletter, NE Parent Information Session, Student Led Conference. Teachers have used a wide range of strategies to enhance writing programmes including:

- Teaching students about "learning pit"
- Writing not always done in books, letterbox, home writing book for class, free-range writing
- New tracking template for students to use for supporting their knowledge of progress in writing
- Use of apps – NZ Writing app
- Feedback & blog
- Use of online resources – Spelling City, Literacy Shed, TKI (especially for boys), iXL, Go-Pro – You be the Hero
- Proof reading detectives, badges.
- Writing Toolboxes
- Writing workshops focussing on teaching basic structure of any type of writing.

All senior classes integrated literacy across the curriculum with a particular focus on Science.

continue in 2020 through our 1:1 device senior hub. Google Drive provides Years 3-6 children with the opportunity to write and share more easily with each other and their whanau. Seesaw is also being used for the sharing of work with home. Digital thesaurus is being used as part of revising and proof-reading processes and they are also supporting the building of children's vocabulary. Tools such as padlet are sometimes used for brainstorming and reflecting on learning. Some classes use blogging, emailing or using Google as a context for writing and reflecting about inquiry topics.

Target 2 Boys School (Writing)
57.7% boys achieving at or above NZC expectations. This is 12.4% lower than in 2018 (70.1%). Again the new students to the school have impacted our data with 20 below students being new to the school and of these new students 10/20 were male. If these boys were not included in our data the boys percentage would have been 65% boys working at or above the NZC expectations which is close to the 70.1% (2018) percentage.

We are hoping that the introduction of the playbased learning environment will have a positive impact on our boys' willingness to engage with writing but it is too early to make judgements about this yet. Collaborative writing is also very popular with the older students. Tracking in classes shows that the identified students are making progress but have not yet met the expected levels. Aspects being monitored include vocabulary enrichment, spelling, grammar, punctuation. Experiences and text models through Cameo writing have been used to stimulate and support enriched quality of content. Explicit teaching of strategies has been used to support student understanding of writing forms and features.

possible opportunities to reach their potential. This will happen through the Kāhui Ako and across our Central Otago schools network. Pam Hook will continue to support our use of the SOLO Taxonomy specifically in writing.

We are constantly seeking ways to engage our boys. We will continue to bring in high profile authors to work with students. Innovative practice is important and we need to continue to reach out to those students who are not making the expected progress.

Technology will continue to play an important part in what we do. 1:1 devices, online resources, blogs, Google Learning Folders, e-asTTle & PaCT will all contribute as students build their digital fluency.

Teaching Team Impact/Inquiry cycles will be used, as part of any targeted plan we develop to improve achievement in writing.

Students not achieving at expectation will be identified through our learning support register and this is used to set up Teacher Aide timetables. The classes with the greatest need get the highest level of Teacher Aide support.

Senior Team continue to utilise Google apps as part of their writing programme.

Analyse and reflect on end of year data to inform progress and planning for 2020

Target 3 Māori Students (Writing)

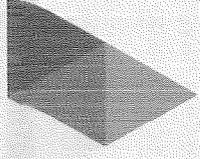
Only 1 Māori student was exceeding NZC level expectations in 2019 (2.4%) compared to 2 (6.9%) in 2018. There are 18 Māori students working at the expected levels so we continue to set targets that we can aspire to achieve and hope that playbased learning environments, collaborative practices, authentic contexts for writing including culturally appropriate contexts will motivate our Māori students to write.

Planning for next year

The Leadership Team and Literacy Lead Teachers will review progress over the last three years and use this to develop a further 3 year plan for raising student achievement in writing. This will include:

- Setting student achievement targets in writing for whole school and target groups identified from our end of 2019 NZC expectation data.
- Developing a specific writing strategy designed to support our boys' target group.
- PLD & use of experts to support teaching of writing – Pam Hook, Sheena Cameron & Louise Dempsey, NPDL
- Teaching Teams (3) develop their own team teacher impact cycles based around writing.
- Extending the use of e-asTTle as a tool for students to use to identify their own needs and for teachers to use as part of strengthening moderation processes.
- Cromwell Kāhui Ako needs analysis, identifying priority areas, developing plans, PLD applications & other relevant PLD,
- Visiting authors included in budget costs to ensure we are able to do this annually.
- On-going monitoring of student achievement against spelling expectations as part of the NZC writing expectations
- Parent Literacy Evening.
- Student goal setting – focus goal in writing for those not yet achieving the expected standards.
- Identify and plan for ways to raise the profile of writing – interviews, newspapers, interesting speakers, jobs using writing etc.
- Use of new strategies such as collaborative writing.
- Using Science as a context for writing more frequently.
- High interest based contexts for writing “Stories” – personal, historical, local as a context for writing.
- Promoting the notion that writing is everywhere

Analysis of Variance Reporting



School Name:	Cromwell Primary School
School Number:	3729

Strategic Aim: All students are able to access the NZC as evidenced by achievement in relation to the NZC expectations. Maori/Pasifika students are engaged in their learning and are enjoying educational success.

Annual Aim: To maintain or increase our 2018 levels of achievement for all students achieving or exceeding NZC expectations in Mathematics with particular focus on students at risk of not achieving at the level of NZC Mathematics including girls.

- Target:**
- To increase the percentage of students achieving at or above NZC expectations from 85% to 90%.
 - To decrease the percentage of females not achieving NZC expectations from 17.4% to 10%

Baseline Data: The NZ 2016 National Standards Results average for mathematics is 75.5% achieving or exceeding the standards, The regional average for Central Otago in 2015 was 86.2% achieving or exceeding the standards. At Cromwell Primary School 92.6% of students at the end of 2016 & 92.3% in 2017 were achieving or exceeding the mathematics standards which is more than 15% above the national average and 6.4% above the regional average. Closer analysis of school-wide data (OTJs in relation to National Standards) in December 2017 identified a greater proportion of females (11.2%) below or well-below the standards compared to the whole school (7.5%). 13/116 females compared to 8/154 males are currently not achieving the expected standards. At the end of 2018 we continued to notice that girls' achievement was lower than boys with (87.5%) boys compared to (82.6% girls) meeting NZC expectations. There were 21/167 boys compared to 20/115 girls not yet meeting NZC expectations in Maths.

Tracking Females' Achievement in Mathematics: Percentage Below Mathematics Standards

	2015	2016	2017	2018	2019
	14.3%	11.1%	11.2%	17.4%	28%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Leadership Team & Maths Lead Teachers reviewed assessment data to determine particular needs of students in target groups.</p> <p>GLOSS & JAM testing undertaken in Weeks 2 – 4 for all students with class teachers released to do this. Data used to support teacher knowledge of individual students, group placement, knowledge gaps and identification of individual learnings needs including those to be included in MST support initiative.</p> <p>GLOSS Testing carried out by MST to identify progress being made by target students & also new students entering school.</p> <p>PAT Testing to provide summative data used for reporting longitudinal achievement trends and patterns to BOT.</p> <p>Regular monitoring of progress of target students at Team Meetings.</p> <p>In-class maths learning support provided with Teacher Aide based on "Count for Success" which is similar to the Reading Recovery Model.</p>	<p>Target 1 To increase the percentage of students achieving or exceeding the NZC expectations from 85.5% to 90%</p> <p><u>Target not achieved: 82%</u></p> <p>Target 2 To decrease the percentage of females not achieving the standards from 17.4% to 10%</p> <p><u>Target not achieved: 22.2%</u></p> <p>The analysis of end of year data showed positive gains in levels of achievement although targets set were not achieved.</p> <p>29 students participated in our MST (Maths Support Teacher) programme designed to accelerate rates of progress of students identified as not yet meeting NZC expectations.</p> <p>Out of these 29 students:</p>	<p>Target 1</p> <p>The percentage of students achieving or exceeding the NZC level expectation is 82% compared to 85.5% in 2018.</p> <p>Included in this data are 10 new students to our school this year who are all "below" expected levels in Maths. With these students removed from our data our 2019 percentage meeting or exceeding expectations would have been 91% which is higher than our 2018 percentage and also higher than the target we set of 90%.</p> <p>We aim to continue to focus on the large group of students currently working "at" expectation and in their second year of NZC Levels 2 & 3 to hopefully shift these learners from being "below" expected levels to "at" NZC expectations.</p> <p>Target 2</p> <p>There are 28 female students not meeting NZC level expectations with seven of these being new to</p>	<p>We have sustained the progress we have made as a school, with the percentage of our students working at or above NZC level expectations in Mathematics exceeding both regional and national percentages up until 2017 when National Standards reporting ceased. The low numbers of students not achieving NZC level expectations means that we can provide all with support through MST ensuring accelerated progress in Maths – particularly those students who are new to the school and who have come in at low levels.</p> <p>We will continue to set appropriate targets and to monitor student progress closely, particularly for those students involved in MST Groups and priority learners – Maori, Pasifika, students with special education needs and those from low socio-economic "at risk" backgrounds. We will also continue to monitor and analyse data at school level, without new students included, as we know that any students working below NZC level expectations have a significant impact on our data, due to the numbers we have in each cohort. With school-wide</p>

<p>MST Programme operating with focus on our priority students & Years 3-6.</p> <p>Maths Lead Teacher tracking strand data - each year has different focus.</p> <p>PLD – MST & Maths Lead Teachers taking workshops including moderation activities, low floor/high ceiling rich assessment tasks with discussion.</p> <p>Some teachers attended the Mathematics Symposium in Dunedin in Term 3 holidays.</p> <p>One Lead Teacher completing post graduate study in the area of Maths</p> <p>Team Leaders participated in a DMIC (Developing Mathematical Inquiry Communities) PLD with Massey University</p> <p>MST supporting teachers by working in-class giving support for specific needs, providing feedback, modeling different teaching strategies, supporting teachers with their OTJs</p> <p>Central Otago Regional Lead Teachers Programme – 1 x workshop each term. Set up Google Doc for teachers for all new material, resources etc</p>	<p>14 students made accelerated progress by moving more than one stage in maths</p> <p>e.g Stage 3 to Early Stage 5</p> <p>15 students made expected progress by moving one numeracy stage.</p> <p>All students progressed by at least one numeracy stage.</p> <p>Years 3 & 5 showed the highest percentage of students not yet meeting the expected levels</p> <p>Year 3 - 26% (beginning Level 2 NZC)</p> <p>Year 5 – 21.2% (beginning Level 3 NZC)</p> <p>These students are one year into new NZC levels so have another year to master all the learning required.</p> <p>Boys – 14.9% not yet meeting NZC expectations</p> <p>Girls – 22.2% not yet meeting NZC expectations</p> <p>Junior School are using a Number Agents Approach to teaching Maths which fits well with their playbased learning approach.</p> <p>The Ako Senior Hub (Years 5/6) participated in a Massey Research</p>	<p>the school this year. With these seven students taken out of our data, the percentage of females below would have been 17%, which is similar to the percentage in 2018 (17.4%).</p> <p>No “well below” female students in our 2019 data. All girls were in the “below” category. Two new to the school Year 6 girls not yet meeting NZC expectations have been identified in transition notes prepared for the college to ensure they are included in their learning support initiatives in 2020.</p> <p>Our MST Intervention provides the opportunity, especially during Years ¾ for students to accelerate their rates of progress that will set them up for their last two years in our school. Our 2019 MST Report shows that all students have made progress in this intervention with some students now achieving at the expected NZC level.</p> <p>For our female students it is important to focus on building up their Maths efficacy in order for them to believe that they can in fact succeed in Maths.</p>	<p>achievement at high levels, any new students working below have an immediate impact on our data and also affect targets we have set without these students included.</p> <p>Our data shows that our commitment to the MST Programme has had a significant positive impact on the achievement of students working below the standards in Maths. Despite the fact that it costs the school a considerable amount to keep the programme going, the outcomes make it a worthwhile investment. The BOT has again budgeted to fund 7 hours per week of MST in 2020.</p> <p>The greatest difference will be made through continued PLD and focus on effective teaching in Mathematics. MST expertise and exposure to the latest research in Mathematics is a significant part of this. In 2020 we will be working as part of a Central Otago Cluster in the Massey University DMIC Project which involves theory and in-class coaching and mentoring. Leading this project will be have one of our own Lead Teachers who has completed her Master Project in Mathematics in 2019. Bobby & Jodie Hunter (Massey) have been working with using Jo Boaler</p>
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Implementing school CaAP (Curriculum & Achievement Plan).
 Tracking of Basic Facts with Judo Belts operating in several classes.
 Provision of basic facts practice time included in classroom timetables – has become a routine part of the school day.
 Extensive use of online resources – IXL Maths, TKI, Khan Academy, Sunshine Online, ICT Maths
 Analyse and reflect on end of year data to inform progress and planning for 2020.

Project undertaken by one of our Maths Lead Teachers who has been on study leave completing a Masters in Mathematics Teaching based on the new DMIC (Developing Mathematical Inquiry Communities) approach to teaching maths.

(Stanford University). This is part of the Reform Maths movement which looks at delivering maths quite differently. The setup of the classroom environment includes establishing class norms first. Mathematical discourse, patterns, visual representations, working collaboratively, questioning, explaining by showing, time, problem solving, mixed ability and the skills to work with anyone are all important components of this new way

Community engagement continues to be a focus area and we have trialled mid-year interviews for MST students with the MST in the past. Providing resources such as the Maths ketes and the Maths Library games has also been well-received by families of our MST students. Goals in student profiles, along with ways parents can help at home, having teachers' planning available online for parents at Years 5/6 level are all offering parents all the information and support required for them to help us make a difference.

The CaAP is working well, although we need to review and redo the long term plan in light of trialling and new knowledge we have gained. This will demand

greater integration of strand in numeracy work and use of moderation tasks for strand maths.

We will continue to set new student achievement targets with a focus on those cohorts whose end of year data is not where we would like it to be.

Lead Teachers of Maths will continue to attend Regional Lead Teachers Programme.

Effective teaching is our Tier 1 support for student learning. Teachers will continue to track progress with basic facts, use teacher inquiry to meet identified needs in classes and continue to explore new ways of making maths learning and progress more visible to the students.

The new Kāhui Ako will be another way of accessing expertise and PLD across the schools involved. This will offer opportunities for moderation across the schools and also the sharing of best practice.

PaCT stages will be explored as a way of making key indicators evident to the students within each stage.

Planning for next year.

We will review our Long Term Delivery Plan as part of our Curriculum Review Process and analyse our 2019 student achievement data to ensure we set relevant and necessary targets for 2020 in areas we have not yet achieved our goals.

- Setting student achievement targets in Mathematics for whole school and target groups identified from 2019 end of year NZC expected levels
- Students achieving below NZC expectations will be identified for MST groups or to be part of our learning support initiatives within classrooms.
- PLD planned to support effective teaching of Mathematics. We will continue to explore the use of PaCT to inform and support OTJs in the school with the Assessment Team considering ways to better utilise PaCT.
- Parent Mathematics Evening – organised at Team Levels
- Development and use of SOLO Taxonomy and e-asTTie in Maths.
- New Pedagogies for Deep Learning Moderated Inquiry – we are considering submitting our planning for moderation of a whole school inquiry (one term) around maths. The moderation happens within the NPDL Hub (Michael Fullan Global Research Project). This will include deepening learning through deliberate planning for new pedagogy, learning partnerships, learning environments and digital leverage – all conditions necessary for achieving deep learning for students.
- In 2020 our Lead Teacher Maths on Study will return from leave having completed her Masters in Mathematics & working alongside Bobby Hunter (Massey) using Jo Boaler (Stanford University) research. This is part of the Reform Maths movement sweeping NZ at the moment and which looks at delivering maths quite differently. The setup of the classroom environment includes establishing class norms first. Mathematical discourse, patterns, visual representations, working collaboratively, questioning, explaining by showing, time, problem solving, mixed ability and the skills to work with anyone are all important components of this new way. This teacher will lead the beginning of this change process in our school as part of her thesis. Our application for CFPLD to cover their involvement through 1:1 coaching and mentoring has been approved for 2020 and we will be joined by other teachers from our Kāhui Ako and Hawea Flat School.
- PAT Maths will be used for longitudinal tracking of student progress and achievement over time.
- Strand maths will be done with a different focus being tracked and monitored each year. Student achievement in our strand area of focus will be reported to the BOT.
- Lead Teachers of Maths will attend regional development sessions & will follow-up with Google Docs every time and staff sessions as required
- Provision of opportunities for teaches to undertake observations both in and across schools.
- Student goal setting – focus goal for Maths for those working below the standard and attending MST
- On-going monitoring of student achievement against Maths standards including basic facts and those involved with MST previously.

- Kiwisport Funding – \$4,918.99 funding included in our operations grant for 2019. This funding is a per pupil grant to increase opportunities for sport among school-aged children. The objective of Kiwisport is to increase the number of school-aged children participating in organized sport. It is up to schools to determine how the fund is used and to report on how they are providing more opportunities for sports, developing sports skills among children and building links between schools and sports clubs.

Athletics development	\$27.92
Triathlon development	\$31.30
Skating Programme & development	\$15.22
Skiing Programme & Development	\$1377.64
Rippa Rugby Development	\$45.64
Rock Climbing Development	\$231.61
Cycling Development	\$141.24
Sports Registration costs for activities – cross country, athletics, triathlon, swimming, Top Bike etc	\$48.37
Swimming Programme & Development	\$189.56
Sports equipment to support sports coaching & PE activities	\$1570.87
Costs associated with enabling students to participate in regional sports events including coaching & equipment – Rippa Rugby, cross country, athletics	\$1239.62
Total Spent on Kiwisport Initiatives	\$4918.99

