

**NGONGOTAHA SCHOOL**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**SCHOOL DIRECTORY**

**Ministry Number:** 1852

**Principal** Craig McFadyen

**School Address:** 22 School Road, Ngongotaha, Rotorua

**School Postal Address:** 22 School Road, Ngongotaha, Rotorua

**School Phone:** (07) 3574531

**School Fax:** (07) 3574921

**Website:** [www.ngongotaha.school.nz](http://www.ngongotaha.school.nz)

**Accountant/Service Provider** Kusabs Lasike Limited

**Members of the Board of Trustees**

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Occupation</b>	<b>Term Expired/Expires</b>
Renee Goodson	Chairperson	Elected	Self-employed Sprayer	May-2022
Andrea Pollard	Chairperson	Elected	Nurse	May-2019
Craig McFadyen	Principal	ex officio		
Jo Edmonds	Parent Rep	Elected	Pre-school Employee	May-2022
Debra Hamblyn	Parent Rep	Elected	Retired	May-2022
Rebecca Moore	Parent Rep	Elected	Accountant	May-2019
Shaun Nunn	Parent Rep	Elected	Council Employee	May-2022
Rob Ryan	Parent Rep	Elected	Bushman	May-2019
Aroha Taipeti	Parent Rep	Elected	Mill worker	May-2019
Phillip Wilson	Parent Rep	Elected	Tour Bus Driver	May-2022
Jane Nunn	Staff Rep	Elected		May-2022

# NGONGOTAHA SCHOOL

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# NGONGOTAHA 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 control designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

RENÉE GOODSON

Full Name of Chairperson

Craig McFadyen

Full Name of Principal

[Signature]

Signature of Chairperson

[Signature]

Signature of Principal

27.5.20

Date

27.5.20

Date

## NGONGOTAHA SCHOOL

### STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE

FOR THE YEAR ENDED 31 DECEMBER, 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Income</b>				
Government Grants	2	2,810,947	2,690,416	2,640,758
Locally Raised Funds	3	52,428	69,780	130,335
Other Revenue		-	-	119
Interest Earned		758	-	403
Gain on Sale of Property, Plant & Equipment		-	-	3,883
		2,864,133	2,760,196	2,775,498
<b>Expenditure</b>				
Locally Raised Funds	3	27,293	9,380	34,473
Learning Resources	4	2,072,116	2,031,407	1,905,950
Administration	5	163,870	164,620	160,883
Property	6	512,011	502,717	510,523
Depreciation	7	106,127	50,000	99,056
Finance Costs		1,242	-	1,100
Loss on Disposal of Assets		2,960	-	2,744
		2,885,619	2,758,124	2,714,729
<b>Net Surplus/(Deficit)</b>		(21,486)	2,072	60,769
Other Comprehensive Revenue & Expenses		-	-	-
<b>Total Comprehensive Revenue &amp; Expenses for the Year</b>		(21,486)	2,072	60,769

*This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report*

## NGONGOTAHA SCHOOL

### **STATEMENT OF CHANGES IN NET ASSETS/EQUITY** FOR THE YEAR ENDED 31 DECEMBER 2019

Notes	2019 Actual	2019 Budget (Unaudited)	2018 Actual
<b>Equity at start of the year</b>	921,448	921,448	860,678
Total Comprehensive Revenue & Expense for the Year	(21,486)	2,072	60,769
Capital Contribution from MOE - Furniture & Equipment Grant	5,988	-	-
<b>Total Recognised Income and Expenses</b>	<u>(15,498)</u>	<u>2,072</u>	<u>60,769</u>
<b>Equity at end of year</b>	<b>22</b> <u>905,950</u>	<u>923,520</u>	<u>921,448</u>
Retained Earnings	905,950	923,520	921,448
Reserves	-	-	-
<b>Equity at end of year</b>	<u>905,950</u>	<u>923,520</u>	<u>921,448</u>

*This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report*

# NGONGOTAHA SCHOOL

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Equity		905,950	923,520	921,448
<b>TOTAL EQUITY</b>		<b>905,950</b>	<b>923,520</b>	<b>921,448</b>
<b>Represented by</b>				
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	8	222,715	126,761	123,289
Accounts Receivable	9	142,667	136,974	136,974
Prepayments		10,326	7,038	7,038
Stock on Hand	10	481	1,290	1,290
GST Holding Account		8,667	9,200	9,200
Capital Works owing by MOE	16	900	-	3,500
<b>Total Current Assets</b>		<b>385,756</b>	<b>281,263</b>	<b>281,291</b>
<b>CURRENT LIABILITIES</b>				
Accounts Payable	11	139,640	126,762	126,762
Finance Leases	12	24,418	23,417	23,417
Revenue in Advance	14	19,726	2,209	2,209
Funds held for Capital Works Projects	16	20,940	-	-
<b>Total Current Liabilities</b>		<b>204,724</b>	<b>152,388</b>	<b>152,388</b>
<b>WORKING CAPITAL SURPLUS</b>		<b>181,032</b>	<b>128,875</b>	<b>128,903</b>
<b>NON-CURRENT ASSETS</b>				
Property, Plant & Equipment	15	799,017	868,102	883,502
<b>Total Non-Current Assets</b>		<b>799,017</b>	<b>868,102</b>	<b>883,502</b>
<b>NON-CURRENT LIABILITIES</b>				
Finance Leases	12	22,958	21,349	38,849
Provision for Cyclical Maintenance	13	51,141	52,108	52,108
<b>Total Non-Current Liabilities</b>		<b>74,099</b>	<b>73,457</b>	<b>90,957</b>
<b>Net Assets</b>		<b>905,950</b>	<b>923,520</b>	<b>921,448</b>

*This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report*

## NGONGOTAHA SCHOOL

### Cash Flow Statement For the year ended 31 December 2019

	2019	2019	2018
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	711,414	645,416	676,926
Locally Raised Funds	70,376	69,780	108,293
Goods and Services Tax (net)	150	-	4,379
Payments to Employees	(413,230)	(471,407)	(386,150)
Payments to Suppliers	(264,056)	(191,717)	(288,740)
Interest Received	758	-	403
Interest Paid	(1,242)	-	(1,100)
<b>Net cash from / (to) the Operating Activities</b>	<b>104,170</b>	<b>52,072</b>	<b>114,011</b>
<b>Cash flows from Investing Activities</b>			
Purchase of PPE (and Intangibles)	(14,160)	(34,600)	(124,635)
Proceeds from Sale of PPE (and Intangibles)	-	-	3,097
<b>Net cash from / (to) the Investing Activities</b>	<b>(14,160)</b>	<b>(34,600)</b>	<b>(121,538)</b>
<b>Cash flows from Financing Activities</b>			
Furniture & Equipment Grant	5,988	-	-
Finance Lease Payments	(20,112)	(17,500)	(19,826)
Funds Held for Capital Works Projects	23,540	3,500	(14,507)
<b>Net cash from Financing Activities</b>	<b>9,416</b>	<b>(14,000)</b>	<b>(34,333)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>99,426</b>	<b>3,472</b>	<b>(41,860)</b>
Cash and cash equivalents at the beginning of the year	8 123,289	123,289	165,149
Cash and cash equivalents at the end of the year	8 222,715	126,761	123,289

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

# *NGONGOTAHA SCHOOL*

## **Notes to the Financial Statements For the year ended 31 December 2019**

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

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

Ngongotaha 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 the School is a public benefit entity for financial reporting purposes.

#### **b) Basis of Preparation**

##### ***Reporting Period***

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

##### ***Basis of Preparation***

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

##### ***Financial reporting standards applied***

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for the 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 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 25.

##### ***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 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.



# **NGONGOTAHA SCHOOL**

## **Notes to the Financial Statements For the year ended 31 December 2019**

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 15.

### *Cyclical Maintenance Provision*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical Maintenance is discussed at note 13.

### *Critical Judgements in applying accounting policies*

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

#### *Classification of leases*

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

Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

Operational grants are recorded as revenue when the School has the rights to the funding, which is 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 but are paid directly to teachers by the Ministry of Education.

Use of land and building 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.

# *NGONGOTAHA SCHOOL*

## **Notes to the Financial Statements For the year ended 31 December 2019**

### ***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 unfilled 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 income in the period it is earned.

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

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

### **h) Accounts Receivable**

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

### ***Prior Year Policy***

'Accounts Receivable' represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. They 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.

# **NGONGOTAHA SCHOOL**

## **Notes to the Financial Statements For the year ended 31 December 2019**

### **i) Inventories**

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

### **j) Investments**

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

### **Prior Year Policy**

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

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

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

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

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

Property, plant and equipment acquired with individual values under \$1,200 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.

# NGONGOTAHA SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2019

### **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:

Property Improvements	15-20 years
Buildings & Improvements	8-40 years
Classroom Furniture	4-15 years
Information and communication technology	3-15 years
Office Furniture & Equipment	5-15 years
Audio Visual Material	4 years
Textbooks	4 years
Sports Equipment	2 years
Other Equipment	5-15 years
Leased Assets held under a Finance Lease	4 years
Library resources	15 years
Library Books	12.5% Diminishing value

### **l) Impairment of property, plant and equipment**

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

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

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

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

### **m) Accounts payable**

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

### **n) Employee Entitlements**

#### *Short-term employee entitlements*

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

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

# NGONGOTAHA SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2019

### *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.

### **o) Revenue Received in Advance**

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. When those services are fulfilled the funds will be recorded as revenue.

### **p) 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 (10YP).

### **q) Financial Assets and Liabilities**

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

The School's financial liabilities comprise accounts payable, painting contract liability, 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.

### **r) 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.

### **s) Budget figures**

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

### **t) 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 Expenses.

# NGONGOTAHA SCHOOL

School Road  
Ngongotaha

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
<b>NOTE 2 Government Grants</b>			
<b>Income</b>			
Operational Grant	614,997	610,209	608,766
Teachers Salaries Grant	1,775,207	1,700,000	1,621,034
Use of Land & Buildings Grant	347,520	345,000	339,947
Other Government Grants	71,223	35,207	71,011
Other Grants	2,000	-	-
	<u>2,810,947</u>	<u>2,690,416</u>	<u>2,640,758</u>

### NOTE 3 Locally Raised Funds

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

#### Revenue

Donations	4,905	5,000	6,355
Grants	19,688	58,000	89,721
Fundraising	14,816	-	10,419
Activities	10,390	5,980	21,916
Trading	2,627	800	1,924
	<u>52,428</u>	<u>69,780</u>	<u>130,335</u>

#### Expenditure

Fundraising Costs	14,351	3,000	9,370
Activities	9,397	5,980	22,614
Trading	3,545	400	2,489
	<u>27,293</u>	<u>9,380</u>	<u>34,473</u>

*Surplus for the year Locally Raised Funds*

	<u>25,135</u>	<u>60,400</u>	<u>95,862</u>
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### NOTE 4 Learning Resources

Curricular	35,473	41,466	25,639
Extra-Curricular Activities	8,482	11,050	12,714
Information & Communications Technology	7,856	12,200	9,367
Employee Benefits - Salaries	2,011,843	1,943,941	1,838,820
Staff Development	8,461	22,750	19,410
	<u>2,072,116</u>	<u>2,031,407</u>	<u>1,905,950</u>

# NGONGOTAHA SCHOOL

School Road

Ngongotaha

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
<b>NOTE 5 Administration</b>			
ACC Levies	7,220	1,500	7,319
Audit Fees	4,907	6,400	4,832
Board of Trustee Fees	4,560	6,400	5,415
Board of Trustees Expenses	12,317	17,250	19,881
Communication	2,378	2,000	2,451
Consumables	11,821	9,500	12,081
Operating Leases	54	-	300
Postage & Freight	536	500	462
Other	5,348	6,070	5,531
Employee Benefits - Salaries	103,035	102,000	89,089
Insurance	6,694	7,000	7,022
Service Providers, Contractors & Consultancy	5,000	6,000	6,500
	<u>163,870</u>	<u>164,620</u>	<u>160,883</u>

### NOTE 6 Property

Caretaking & Cleaning Consumables	56,752	62,667	45,640
Cyclical Maintenance Provision	16,533	10,000	8,685
Grounds	10,225	8,550	11,017
Heat, Light & Water	16,069	19,000	18,875
Rates	11,215	8,000	10,898
Repairs & Maintenance	10,749	11,500	39,425
Use of Land & Buildings	347,520	345,000	339,947
Employee Benefits - Salaries	42,948	38,000	36,038
	<u>512,011</u>	<u>502,717</u>	<u>510,523</u>

The use of Land & 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.

# NGONGOTAHA SCHOOL

School Road  
Ngongotaha

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
<b>NOTE 7 Depreciation</b>			
Property Improvements	20,901	5,000	20,732
Buildings	22,113	3,000	21,213
Classroom Furniture	7,349	5,000	9,114
Info-Tech Assets	18,814	20,000	9,821
Office Furniture & Equipment	1,135	2,000	1,151
Other Equipment	7,552	13,000	8,767
Library Resources	3,214	2,000	3,412
Leased Assets	25,049	-	24,846
	106,127	50,000	99,056
	106,127	50,000	99,056

### NOTE 8 Cash and Cash Equivalents

Cash on Hand	50	50	50
Westpac - Cheque Account	93,905	14,911	2,176
Kiwibank Account	554	1,000	10,738
Westpac - Trip Account	720	-	-
Westpac - Credit Card	(450)	-	-
Westpac - Imprest Account	371	800	561
Westpac - Online Saver Account	127,566	110,000	109,764
	222,715	126,761	123,289
	222,715	126,761	123,289

Of the \$222,715 Cash and Cash Equivalents, \$20,940 is held by the school on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

The carrying value of Short-Term deposits with maturity dates of 90 days or less approximates their value.

### NOTE 9 Accounts Receivable

Teachers Salaries Grant Receivable	123,797	101,330	101,330
Banking Staffing Underuse	18,870	35,644	35,644
	142,667	136,974	136,974
	142,667	136,974	136,974
Receivables from Exchange Transactions	18,870	35,644	35,644
Receivables from Non-Exchange Transactions	123,797	101,330	101,330
	142,667	136,974	136,974
	142,667	136,974	136,974



## NGONGOTAHA SCHOOL

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
<b>NOTE 10 Stock on Hand</b>			
Stationery on Hand	481	1,290	1,290
	481	1,290	1,290

#### NOTE 11 Accounts Payable

Accruals	4,907	4,764	4,764
Trade Creditors	7,153	11,138	11,138
Employee Benefits - salaries accrual	123,797	101,330	101,330
Employee Benefits - leave accrual	3,783	9,530	9,530
	139,640	126,762	126,762
Payables from Exchange Transactions	139,640	126,762	126,762
Payables from Non-Exchange Transactions	-	-	-
	139,640	126,762	126,762

The carrying value of payables approximates their fair value.

#### NOTE 12 Finance Leases

The school has entered into a number of finance lease agreements for laptops for teachers and photocopiers.  
Minimum lease payments payable:

Not later than one year	24,418	23,417	23,417
Later than 1 year but not more than 5 years	22,958	21,349	38,849
	47,376	44,766	62,266

#### NOTE 13 Provision For Cyclical Maintenance

Provision at Start of Year	52,108	43,423	43,423
Increase in Provision during the Year	16,533	8,685	8,685
Use of Provision	(17,500)	-	-
Provision at the end of the Year	51,141	52,108	52,108
Current Liability	-	-	-
Non Current Liability	51,141	52,108	52,108
	51,141	52,108	52,108

#### NOTE 14 Revenue Received in Advance

Grants in Advance - MOE	-	-	-
Other	19,726	2,209	2,209
	19,726	2,209	2,209

## NGONGOTAHA SCHOOL

School Road  
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### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

#### NOTE 15 Property, Plant & Equipment

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$		
<b>31 Dec 2019</b>					
Property Improvements	466,605	165,600	301,005		
Buildings	431,853	174,342	257,511		
Classroom Furniture	218,352	151,822	66,530		
Info-Tech Assets	256,171	201,470	54,701		
Office Furniture & Equipment	59,795	50,553	9,242		
Other Equipment	265,233	226,187	39,046		
Library Resources	78,492	54,587	23,905		
Leased Assets	109,187	62,110	47,077		
	<u>1,885,688</u>	<u>1,086,671</u>	<u>799,017</u>		
	<b>Op/Balance (NBV) \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Depreciation \$</b>	<b>Total (NBV) \$</b>
Property Improvements	321,906	-	-	(20,901)	301,005
Buildings	275,823	3,801	-	(22,113)	257,511
Classroom Furniture	73,879	-	-	(7,349)	66,530
Info-Tech Assets	69,758	3,757	-	(18,814)	54,701
Office Furniture & Equipment	10,377	-	-	(1,135)	9,242
Other Equipment	44,978	1,619	-	(7,552)	39,046
Leased Assets	61,796	10,441	(111)	(25,049)	47,077
Library Resources	24,985	4,983	(2,849)	(3,214)	23,905
	<u>883,502</u>	<u>24,601</u>	<u>(2,960)</u>	<u>(106,127)</u>	<u>799,017</u>

The Net carrying value of Equipment held under a finance lease is \$47,077

# NGONGOTAHA SCHOOL

School Road  
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## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

### NOTE 15 P,P & E cont'd

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$		
<b>31 Dec 2018</b>					
Property Improvements	466,605	144,699	321,906		
Buildings	428,052	152,229	275,823		
Classroom Furniture	218,352	144,473	73,879		
Info-Tech Assets	252,414	182,656	69,758		
Office Furniture & Equipment	59,795	49,418	10,377		
Other Equipment	263,614	218,635	44,978		
Library Resources	83,117	58,132	24,985		
Leased Assets	109,999	48,203	61,796		
	<u>1,881,947</u>	<u>998,445</u>	<u>883,502</u>		
	<b>Op/Balance (NBV) \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Depreciation \$</b>	<b>Total (NBV) \$</b>
Property Improvements	270,985	71,880	(227)	(20,732)	321,906
Buildings	273,280	23,756	-	(21,213)	275,823
Classroom Furniture	81,538	1,455	-	(9,114)	73,879
Info-Tech Assets	32,025	47,557	(3)	(9,821)	69,758
Office Furniture & Equipment	11,528	-	-	(1,151)	10,377
Other Equipment	52,047	2,204	(506)	(8,767)	44,978
Leased Assets	84,809	1,833	-	(24,846)	61,796
Library Resources	27,188	3,216	(2,007)	(3,412)	24,985
	<u>833,401</u>	<u>151,901</u>	<u>(2,743)</u>	<u>(99,056)</u>	<u>883,502</u>

The Net carrying value of Equipment held under a finance lease is \$61,796.

# NGONGOTAHA SCHOOL

School Road  
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## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

### NOTE 16 Funds Held for Capital Work Projects

During the year the school received and applied funding from the Ministry of Education for the following Capital Works Projects.

	Opening Balance	Funds Received	Money Spent	Balance Revenue	Closing Balance
<b>2019</b>	\$	\$	\$	\$	\$
Roof Maintenance (Completed)	(1,000)	62,708	(61,708)	-	-
BlkA Admin & Lights (In progress)	(500)	-	(400)	-	(900)
1 LE Blk F (In progress)	(2,000)	73,008	(50,068)	-	20,940
	<u>(3,500)</u>	<u>135,716</u>	<u>(112,176)</u>		<u>20,040</u>
Represented by:					
Funds held on behalf of Ministry of Education					20,940
Funds due from Ministry of Education					<u>(900)</u>
					<u>20,040</u>
<b>2018</b>					
Roof Maintenance (In progress)	-	-	(1,000)	-	(1,000)
BlkA Admin & Lights (In progress)	-	-	(500)	-	(500)
Replacing Staffroom Joinery (Completed)	11,007	-	(11,007)	-	-
1 LE Blk F (In progress)	-	-	(2,000)	-	(2,000)
	<u>11,007</u>	<u>-</u>	<u>(14,507)</u>	<u>-</u>	<u>(3,500)</u>

### NOTE 17 Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within 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.

No related party debts or transactions have been written off or forgiven during the year.

# NGONGOTAHA SCHOOL

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## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

### NOTE 18 Remuneration

*Key management personnel compensation.*

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

	2019 Actual	2018 Actual
<i>Board Members</i>	\$	\$
Remuneration	4,560	5,415
Full-time equivalent members	0.12	0.08
 <i>Leadership Team</i>		
Remuneration	690,057	343,820
Full-time Equivalent Members	7.00	3.00
Total key management personnel remuneration	694,617	349,235
Total full time equivalent personnel	7.12	3.08

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 plus the estimated time for Board members to prepare for meetings.

#### *Principals*

The total value of remuneration paid or payable to the Principals is in the following bands:

	2019 Actual	2018 Actual
<i>Principal A</i>		
<i>Salaries and Other Short-term Employee Benefits:</i>	<b>\$000</b>	<b>\$000</b>
Salary and other payments	130 - 140	30 - 40
Benefits and other emoluments	4 - 5	1 - 2
Termination benefits	-	-
 <i>Principal B</i>		
Salary and Other Payments	-	70 - 80
Benefits and other Enolments	-	2 - 3
Termination Benefits	-	-

#### *Other Employees*

Number of other employee who received remuneration of over \$100,000 was in the following bands:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1	-
110 - 120	1	1
	2	1

The disclosure for "other employees" does not include remuneration of the Principals.

# NGONGOTAHA SCHOOL

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## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

### NOTE 19 Compensations and Other Benefits upon leaving Remuneration

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

	2019	2018
Number of persons	-	-
Total Value	\$0.00	\$0.00

### NOTE 20 Contingencies

There are no Contingent Liabilities (except as noted below) and no Contingent Assets at balance date. (Contingent Liabilities and Contingent 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 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 on going. 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 be quantified at 31 December 2019, a contingent liability for the school may exist.

### NOTE 21 Commitments

#### (a) Capital Commitments

At balance date the Board had not entered into contract agreements for Capital Works. (2018 \$Nil)

#### (b) Operating Commitments

As at balance date, the Board had entered into the following contracts:

##### a) Operating lease of Eftpos machine

	2019 Actual \$	2018 Actual \$
No later than one year	657	658
Later than one year and no later than 5years	-	657
	<u>657</u>	<u>1,315</u>

### NOTE 22 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, 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.

# NGONGOTAHA SCHOOL

School Road  
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## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019 (continued)

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
<b>NOTE 23 Financial Instruments</b>			
The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:			
<b>Loans &amp; Receivables</b>			
Cash and Cash Equivalents	222,715	126,761	123,289
Receivables	142,667	136,974	136,974
<b>Total Loans &amp; Receivables</b>	<b>365,382</b>	<b>263,735</b>	<b>260,263</b>
<b>Financial Liabilities Measured at Amortised Cost</b>			
Payables	139,640	126,762	126,762
Finance Leases	47,376	44,766	62,266
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>187,016</b>	<b>171,528</b>	<b>189,029</b>

### NOTE 24 Events after Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 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.

### NOTE 25 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.

## Kiwisport Expenditure 2019

Again, the Kiwisport funding we receive from the Ministry has allowed our children to learn and compete in a variety of different sporting codes this year.

In 2019, the Kiwisport funding enabled hundreds of children from Ngongotaha School to take part in Physical Education and various forms of Physical activity. From touch to flipperball, local interschool sports to Bay of Plenty Athletics competitions our children were able to showcase their sporting talents.

The funding has been used in many ways to eliminate the barriers stopping children getting involved in sports. For a long time transport was an issue. With the distance we must travel to get into the city to compete, finding funding to cover the costs of buses has always been difficult. Due to the Kiwisport funding, all senior children were able to be transported to interschool sport; netball, hockey, rugby, soccer, miniball as well as a variety of other sporting activities; rippa rugby, hockey training, kapa haka and jump jam. Transport to games or events is a big expense now and not having to collect from parents for this made this much more manageable and ensured all children could take part.

We have been able to use the Kiwisport funding to subsidise registrations and entry fees. We find taking this cost away from families has enabled children to compete at local and representative levels. We have included into school policy that all sports will cost a maximum of \$20 per child. The rest of the registration or entry fee is covered by Kiwisport funding.

We have also been able to use a small amount of the fund for specific equipment for codes that were new to the school. The children were able to compete with pride and have the necessary tools to take part. This also included ensuring uniforms were of a high standard. Dry-cleaning of all uniforms was carried out as well. In the past staff would take uniforms home to clean them, this has taken away this personal cost and commitment and ensures the teams look and feel their best when competing.

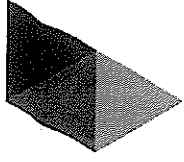
Our team participation rates continue to increase across the school. In 2019 we had 4 netball teams; 2 rugby teams; 4 touch teams; 2 soccer teams; 2 hockey teams; 4 miniball teams; a water polo team, 2 cricket teams, 2 rippa rugby teams, 1 league team and 1 Jump Jam team. Many children were also involved with the local soccer club and rugby club as well. We also ran a school athletics day, a school triathlon day and a school cross country event. Our netball, miniball, hockey teams also played during the weekend as well as for interschool competitions.

Finally, we have been able to purchase quality equipment for our staff to use in Physical Education lessons and for the children to enjoy in their own time. The Kiwisport funding has been invaluable to the staff and tamariki of Ngongotaha School. We thank the Ministry for their continual support.

Craig McFadyen  
Principal, Ngongotaha School.



# Analysis of Variance Reporting 2019



School Name:	NGONGOTAHA SCHOOL	School Number:	1852
Strategic Aim: <b>Analysis repo</b>	All students, including those in a Rumaki setting, can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.		
Annual Aim:	To increase the number of students achieving at or above the expected level in <b>MATHEMATICS</b>		
Target:	<p>2019 target:</p> <ol style="list-style-type: none"> <li>1. At least 80% of Year 3 children will be working independently at Level 2 of the NZ curriculum in Number and Algebra.</li> <li>2. At least 80% of Year 4 children will be beginning to work at Level 3 of the NZ curriculum in Number and Algebra.</li> </ol>		
Baseline Data:	<p>At the end of 2018, 64% of the current year 3 students (mainstream) were working at or above the expected curriculum level for maths and 60% of the current year 4 students (mainstream) were working at or above the expected curriculum level for maths.</p> <p>(Please note that there is a slight difference in the percentages above and those in the tables below. This is because the end of 2018 section in the tables below reflects all the mainstream year 2 and 3 students enrolled at Ngongotaha School at that time, which differs slightly from our current year 3 and 4 enrolments.)</p>		

Actors <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>Student progress was closely monitored by the classroom teachers, and the maths curriculum team.</p> <p>Trajectory sheets will be used to record student progress. (Trajectory sheets and group monitoring sheets will indicate gaps in learning.)</p> <p>If insufficient progress was being made by students, teachers should approach the maths curriculum team for advice, ideas and practical help. Outside agencies (e.g. RTLB) may also be involved.</p> <p>Class timetables were changed to reflect adequate time devoted to the teaching of mathematics (at least 3 hours per week, scheduled in prime learning times)</p> <p>Students being made aware of their goals and next learning steps</p> <p>Support for classroom teachers from within the school.</p>	<p>At the end of 2019, 31 of the 55 Year 3 children (including Rumaki) were working at or above expected levels. However, we still had 24 children working below their expected level.</p> <p>At the end of 2019, 39 of the 51 children in this cohort (including Rumaki) were working at or above expected levels. However, 12 were still working below expected levels.</p>	<p>Timetables showed maths taught every day for 3+ hours over the course of the week. Most maths sessions take place during prime learning times.</p> <p>Student goal sheets are being used consistently, with students monitoring their own progress.</p> <p>The new planning and monitoring sheets, based on the Ngongotaha Maths framework, are being used by all teachers. Student goal sheets are directly correlated to these.</p> <p>The trajectory sheets are being used consistently and are updated regularly. They are used for students who are not meeting curriculum expectations. The trajectory sheets focus on the essential skills and knowledge needed for students to make the necessary progress and are designed to facilitate accelerated progress.</p>	<p>Review end of 2019 data for all children. Identify and continue with individual education plans for target children.</p> <p>Continue to use pangarau resources to focus teaching pedagogy on acceleration.</p> <p>Development of a Numicon withdrawal group to accelerate progress of target students.</p> <p>Obtain funding to continue the use of kaiawhina to support target children</p> <p>Continued moderation of practice within school and across schools in our Kahui Ako</p>

Assessment carried out regularly to ensure accurate teaching and learning.

A number of the target students have been involved in a maths intervention programme, Spring Into Maths, initiated by RTLBs and run by trained teacher-aides. They worked in groups of 5 for 20 minutes, 4 days a week. The programme ran since the start of term 2 and has produced positive results.

One Year 3 teacher undertook a personal teacher inquiry, investigating if using problem solving with mixed ability maths groups, would improve student efficacy and engagement. Although she has not attended formal PLD courses, she is researching DMIC, a collaborative and culturally responsive pedagogy, facilitated by Bobbie Hunter in NZ, and is reading material by Jo Boaler as well.

#### Planning for next year

- Review end of year data and start of 2020 data for current and new children. Identify and continue with individual education plans for target children.
- Continue to use pangarau resources to focus teaching pedagogy on acceleration. Share ways of doing this at Staff hui.
- Development of a withdraw group to accelerate progress of targeted students.
- Obtain funding to continue the use of support staff to support target children
- Continued moderation of practice within school

- Utilise the expertise of the maths team to ensure programmes are specific to the needs of the children

<b>School Name:</b>	NGONGOTAHA SCHOOL	<b>School Number:</b>	1852
<b>Strategic Aim:</b>	All students, including those in a Rumaki setting, can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.		
<b>Annual Aim:</b>	To increase the number of students achieving at or above the expected level in <b>READING</b>		
<b>Target:</b>	2019 target: Year three children will have an instructional reading age of Gold, or above, by the end of the school year. Year six children will have an instructional reading at their chronological age, or above, by the end of the school year.		
<b>Baseline Data:</b>	End of 2018 data: Year 2 children - 23/47 (49%) children are reading at or above Purple (End of Year 2). End of 2018 data: Year 5 children - 48/57 (84%) children are reading at or above their chronological age.		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Ngati Whakaue funding targeted at Year 3</p> <p>Reading Recovery funding targeted at Year 3</p> <p>RTLit targeted at Year 3</p> <p>Up to date books in the reading room – literacy team to look at books that appeal to target children</p> <p>ICS hours for 2 Year 6 children</p>	<p>Of the 50 students in this cohort, 42 84% are now reading at or above their chronological age</p> <p>All but one student Year 6 student has reached the target.</p>	<p>Support programmes for identified Year 3 students (e.g. Ngati Whakaue Year 3 students, Toe by Toe, Quick 60, Reading Recovery, RTLit).</p> <p>Support programmes for identified Year 6 students (e.g. Boys reading circle, Girls reading circle, Quick 60, ICS funding for 1 child)</p> <p>PB4L framework - Positive relationships between students, teachers and students, school and whanau; Great Values focussing on achievement, etc.</p> <p>High expectations of all students</p> <p>Cultural responsiveness and relational pedagogy work through Kahui Ako supporting teachers and learners</p> <p>Close monitoring of student progress and achievement by class teachers, team leaders and Literacy Curriculum team. This includes the use of IEPs for all students across the</p>	



	<p>school who are working below their expected curriculum levels in reading.</p> <p>Use of student goal sheets which give students greater ownership of their learning.</p>	
<p><b>Planning for next year:</b></p>		
<p>Whole staff review of 'The Reading Book' by Sheena Cameron and Louise Dempsey</p>		

<p><b>Strategic Aim:</b></p>	<p>All students, including those in a Rumaki setting, can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.</p>
<p><b>Annual Aim:</b></p>	<p>To increase the number of students achieving at or above the expected level in <b>WRITING</b></p>
<p><b>Target:</b></p>	<p>2019 Target                      Year four children will have moved at least 2 Asttle sublevels, by the end of the school year.                      Year six children will have moved at least 2 Asttle sublevels, by the end of the school year</p>
<p><b>Baseline Data:</b></p>	<p>Asttle data Term 1 2019, Year four children 22/46 are writing at or above their level                      Asttle data Term 1 2019, Year six children 29/55 are writing at or above their level</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Target students to have their individual needs identified and specific programmes put in place to address them. These are to be recorded in the tracking of target students forms.</p> <p>Children working well below their chronological age are to have an individual IEP to help identify strengths and areas for development. Next learning steps to be sequential and specific and timely. They are to have instructional writing daily.</p> <p>Monthly monitoring meetings to discuss the progress of target students</p> <p>Moderation between classes to ensure consistency schoolwide</p> <p>Provide regular opportunities for the target children to write on a range of contexts that are meaningful and relevant to their world</p> <p>Spelling lists for children</p> <p>Provide regular experiences for the children to write about</p>	<p>Of the year 4 students, 4 students have left since the start of the year. All students have made progress over the year. All but two children have made the target.</p> <p>Of the year 6 children, 2 students have left since the start of the year</p> <p>All students have made progress</p> <p>17 students have met the end of year target</p>	<p>Strong collegial support throughout the school.</p> <p>Experienced teachers with sound personal and professional knowledge and pedagogy.</p> <p>New initiatives - Support programmes for identified students Year 6 - Boys writing circle/ Girs reading circle/ Smart Words spelling group</p> <p>Support programmes for identified students - Toe by Toe Y4</p> <p>PB4L framework - Positive relationships between students, teachers and students, school and whanau; Great Values focussing on achievement, etc.</p> <p>High expectations of all students. Cultural responsiveness and relational pedagogy</p> <p>Close monitoring of student progress and achievement by class teachers, team leaders and Literacy Curriculum team. This includes the use of IEPs for all students across the school who</p>	



Liaise with families to encourage and promote the sharing of writing in the home. Literacy team to develop a page to send home with helpful hints

Access outside agencies: RTLit/ RTL/ ICS where deemed necessary and helpful

Ngati Whakaue targeted at Year 4 children

Literacy team to run staff meetings to upskill teachers on specific target children and groups

are working below their expected curriculum levels in writing.

Use of student goal sheets which give students greater ownership of their learning.

**Planning for next year**

<b>School Name</b>	NGONGOTAHA SCHOOL	<b>School Number</b>	1852
<b>Strategic Aim:</b>	All students can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.		
<b>Annual Aim:</b>	To develop the culture of the school and reduce incidences of inappropriate behaviour using the strategies of <b>PB4L</b> .		
<b>Target:</b>	2019 target: No more than 5% of the total roll will be at Tier 3  No more than 10% of the total roll will be at Tier 2		
<b>Baseline Data:</b>	As at December 2018, 10% of the total students were recorded at Tier 2 (47/407)  As at December 2018, 5% of the total roll of students were at Tier 3 (21/407)		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Every class is using Maunga Behaviour Management System consistently and have taken ownership of implementing the system and recording student progress.</p> <p>School etap system used successfully by team leaders to identify at risk students. Teachers are proactive at engaging in discussions with their colleagues to identify possible interventions which may best support students and will approach the PB4L team or leadership for further advice.</p> <p>Culturally responsive and relational pedagogy whole school practices have been implemented this year to encourage teacher self reflection in relation to their pedagogy and practice. CRRP principles align closely to PB4L practices and provide contexts for critical learning conversations, to unpack teacher pedagogy and practice and reflect with a view to trial new approaches in their classrooms.</p>	<p>At the 13th of November 2019 0.5% of the total roll at Tier 3 (2/397 students)</p> <p>At the 13th of November 2019 4.3% of the total roll at Tier 2 (17/397 students)</p>	<ul style="list-style-type: none"> <li>Students using the language of the Maunga system to share their success</li> </ul> <p>Classroom behaviour management system a common language used by students to explain their progress throughout the day</p> <ul style="list-style-type: none"> <li>Decrease in ODR's for target students</li> </ul> <p>Children who have a support staff member with them have had a major reduction in incidents.</p> <ul style="list-style-type: none"> <li>Observations of Tier 3 students, both formal and informal</li> </ul> <p>Observations carried out by RTLB with class teacher, collaboratively plan a way forward</p> <ul style="list-style-type: none"> <li>Sharing of progress at school through CICO notebook</li> </ul> <p>Two students using the CICO intervention. One child has responded well, one child did not respond to the intervention, now has a support staff with him funded through IRF.</p>	

Staff rewards are given to encourage consistent recognition of students through values vouchers.

Triggers of students in tier 2 and 3 need to be identified, and shared with all teachers, to raise awareness while teachers are on duty, or during whole school activities (eg, Matariki whole school rotations).

We have engaged with a number of outside agencies with the support of the RTLB.

- Simple Behaviour Support Plan established as a result of FBA

The purpose of a Functional Behaviour Analysis (FBA) explained to teachers at staff meeting. Teachers are utilising at their discretion.

- Programmes co constructed for Tier 3 students with the classroom teacher, RTLB and whanau

Programmes include:  
Bricks club, Interim response funding (teacher support) for two students, Mana Potential (RTLB) early stages, mentor program through Big Brothers Big Sisters Rotorua, targeted lunch clubs.

- PB4L Matrices used as a teaching tool  
Utilised at teacher discretion to set expectations and to target any undesirable behaviour

- ODR data presented to leadership hui with Tier 2 and Tier 3 students identified and programmes discussed  
Team leaders identify tier 2 students and discuss support for students at tier 2. Students at tier 3 are engaging in targeted support



	<p>programmes initiated by the leadership team.</p> <ul style="list-style-type: none"> <li>• Intervention strategies used in class</li> </ul> <p>CICO, FBA to inform teacher practice</p> <ul style="list-style-type: none"> <li>• Lunch time sports available for students at Tier 2 and Tier 3</li> </ul> <p>Variety of clubs on offer during lunch break</p>	
<p><b>Planning for next year.</b></p>		
<p>Release for PB4L team to observe, meet and review progress and achievement of goals. The team would benefit from whole team release for professional development in tier 2. MoE is offering this in 2020, Ngongotaha PB4L team have indicated a strong interest to attend.</p> <p>Release for attendance at PLD and Cluster hui. Team members have alternated attendance at cluster meetings (tier one support systems and processes)</p> <p>Use of budget to support clubs and interventions designed to maximise student engagement (purchasing of equipment) Budget this year was used mainly to purchase tier one incentive resources. The team this year deliberately did not implement or purchase any new resources to ensure current resources were being maximised and used competently and for its purpose. Next year the team will engage in student voice to inform purchasing of any new playground equipment.</p>		