

# RIDGWAY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 2980

**Principal:** Kathryn Smith

**School Address:** Mornington Road, Brooklyn, Wellington

**School Postal Address:** Mornington Road, Brooklyn, WELLINGTON, 6021

**School Phone:** 04 939 8771

**School Email:** office@ridgway.school.nz

#### Members of the Board of Trustees

| Name            | Position    | How<br>Position<br>Gained | Occupation      | Term<br>Expires/<br>Expired |
|-----------------|-------------|---------------------------|-----------------|-----------------------------|
| Barbara Dean    | Chairperson | Elected                   | Lawyer          | Jun 2022                    |
| Kathryn Smith   | Principal   | ex Officio                |                 |                             |
| Cushla Thornton | Parent Rep  | Elected                   | Architect       | Jun 2022                    |
| Jo Pohatu       | Parent Rep  | Elected                   | Senior Adviser  | Jun 2022                    |
| Rachel Kirkman  | Parent Rep  | Elected                   | Project Manager | Jun 2022                    |
| David Eng       | Parent Rep  | Elected                   | Senior Analyst  | Jun 2022                    |
| Raelene Sloper  | Staff Rep   | Elected                   | Office Manager  | Jun 2022                    |

**Accountant / Service Provider:** Education Services Ltd

# RIDGWAY SCHOOL

Annual Report - For the year ended 31 December 2019

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# Ridgway School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

*Barbara Dean*

Full Name of Board Chairperson

*Barbara Dean*

Signature of Board Chairperson

*29.5.2020*

Date:

*Kathryn Smith*

Full Name of Principal

*Kathryn Smith*

Signature of Principal

*29.5.2020*

Date:

**Ridgway School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

|   | Notes | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 1,486,673            | 1,452,529                           | 1,435,507            |
| Locally Raised Funds  | 3     | 125,733              | 47,794                              | 198,194              |
| Interest Income   |       | 10,123               | 8,600                               | 9,314                |
|   |       | <u>1,622,529</u>     | <u>1,508,923</u>                    | <u>1,643,015</u>     |
| <b>Expenses</b>   |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 42,553               | 2,050                               | 50,281               |
| Learning Resources  | 4     | 1,137,293            | 1,059,771                           | 1,039,070            |
| Administration  | 5     | 126,278              | 108,595                             | 108,021              |
| Finance   |       | 1,735                | 1,663                               | 1,993                |
| Property  | 6     | 144,195              | 302,132                             | 364,713              |
| Depreciation  | 7     | 56,070               | 45,071                              | 56,009               |
| Loss on Disposal of Property, Plant and Equipment           |       | 537                  | -                                   | -                    |
|   |       | <u>1,508,661</u>     | <u>1,519,282</u>                    | <u>1,620,087</u>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 113,868              | (10,359)                            | 22,928               |
| Other Comprehensive Revenue and Expenses                    |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u>113,868</u>       | <u>(10,359)</u>                     | <u>22,928</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.

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

|   | Notes     | Actual<br>2019<br>\$ | Budget<br>(Unaudited)<br>2019<br>\$ | Actual<br>2018<br>\$ |
|---|-----------|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>   |           | <b>682,278</b>       | <b>658,836</b>                      | <b>659,350</b>       |
| Total comprehensive revenue and expense for the year                    |           | 113,868              | (10,359)                            | 22,928               |
| Capital Contributions from the Ministry of Education                    |           |                      |                                     |                      |
| Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9 |           | -                    | -                                   | -                    |
| <b>Equity at 31 December</b>  | <b>23</b> | <b>796,146</b>       | <b>648,477</b>                      | <b>682,278</b>       |
| <br>Retained Earnings   |           | <br>796,146          | <br>648,477                         | <br>682,278          |
| <b>Equity at 31 December</b>  |           | <b>796,146</b>       | <b>648,477</b>                      | <b>682,278</b>       |

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.

**Ridgway School**  
**Statement of Financial Position**  
As at 31 December 2019

|   | Notes | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                     |       |                      |                                     |                      |
| Cash and Cash Equivalents                 |       |                      |                                     |                      |
| Accounts Receivable                       | 8     | 133,019              | 517,734                             | 521,097              |
| GST Receivable                            | 9     | 88,809               | 55,023                              | 63,281               |
| Prepayments                               |       | -                    | 6,663                               | 16,967               |
| Inventories                               |       | 2,636                | 2,250                               | 1,661                |
| Investments                               | 10    | 1,253                | -                                   | 1,280                |
| Funds owed for Capital Works Projects     | 11    | 402,458              | -                                   | -                    |
|   | 17    | 8,588                | -                                   | -                    |
|   |       | <u>636,763</u>       | <u>581,670</u>                      | <u>604,286</u>       |
| <b>Current Liabilities</b>                |       |                      |                                     |                      |
| GST Payable                               |       | 1,520                | -                                   | -                    |
| Accounts Payable                          |       |                      |                                     |                      |
| Revenue Received in Advance               | 13    | 111,492              | 68,434                              | 97,185               |
| Provision for Cyclical Maintenance        | 14    | 282                  | 11,748                              | 148                  |
| Finance Lease Liability - Current Portion | 15    | -                    | 19,250                              | 91,000               |
| Funds held for Capital Works Projects     | 16    | 6,642                | -                                   | 6,917                |
|   | 17    | -                    | -                                   | 46,384               |
|   |       | <u>119,936</u>       | <u>99,432</u>                       | <u>241,634</u>       |
| <b>Working Capital Surplus/(Deficit)</b>  |       |                      |                                     |                      |
|   |       | <u>516,827</u>       | <u>482,238</u>                      | <u>362,652</u>       |
| <b>Non-current Assets</b>                 |       |                      |                                     |                      |
| Property, Plant and Equipment             | 12    | 288,616              | 166,239                             | 329,131              |
|   |       | <u>288,616</u>       | <u>166,239</u>                      | <u>329,131</u>       |
| <b>Non-current Liabilities</b>            |       |                      |                                     |                      |
| Finance Lease Liability                   | 16    | 9,297                | -                                   | 9,505                |
|   |       | <u>9,297</u>         | <u>-</u>                            | <u>9,505</u>         |
| <b>Net Assets</b>                         |       |                      |                                     |                      |
|   |       | <u>796,146</u>       | <u>648,477</u>                      | <u>682,278</u>       |
| <b>Equity</b>                             |       |                      |                                     |                      |
|   |       | <u>796,146</u>       | <u>648,477</u>                      | <u>682,278</u>       |

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

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

|  |      | 2019         | 2019                        | 2018         |
|--|------|--------------|-----------------------------|--------------|
|  | Note | Actual<br>\$ | Budget<br>(Unaudited)<br>\$ | Actual<br>\$ |
| <b>Cash flows from Operating Activities</b>            |      |              |                             |              |
| Government Grants                                      |      | 329,249      | 300,964                     | 304,801      |
| Locally Raised Funds                                   |      | 126,454      | 76,394                      | 185,880      |
| Goods and Services Tax (net)                           |      | 18,487       | -                           | (10,304)     |
| Payments to Employees                                  |      | (167,393)    | (150,579)                   | (126,460)    |
| Payments to Suppliers                                  |      | (211,896)    | (256,300)                   | (275,187)    |
| Cyclical Maintenance Payments in the year              |      | -            | -                           | (3,534)      |
| Interest Paid  |      | (1,735)      | (1,663)                     | (1,993)      |
| Interest Received                                      |      | 7,192        | 8,600                       | 9,363        |
| Net cash from Operating Activities                     |      | 100,358      | (22,584)                    | 82,566       |
| <b>Cash flows from Investing Activities</b>            |      |              |                             |              |
| Purchase of PPE (and Intangibles)                      |      | (15,979)     | (53,800)                    | (217,008)    |
| Purchase of Investments                                |      | (402,458)    | -                           | -            |
| Net cash from Investing Activities                     |      | (418,437)    | (53,800)                    | (217,008)    |
| <b>Cash flows from Financing Activities</b>            |      |              |                             |              |
| Finance Lease Payments                                 |      | (3,579)      | (7,260)                     | (3,671)      |
| Funds Held for Capital Works Projects                  |      | (66,420)     | -                           | 57,832       |
| Net cash from Financing Activities                     |      | (69,999)     | (7,260)                     | 54,161       |
| Net increase/(decrease) in cash and cash equivalents   |      | (388,078)    | (83,644)                    | (80,281)     |
| Cash and cash equivalents at the beginning of the year | 8    | 521,097      | 601,378                     | 601,378      |
| Cash and cash equivalents at the end of the year       | 8    | 133,019      | 517,734                     | 521,097      |

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

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

# **Ridgway School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

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

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

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

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

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

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

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

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

###### **Financial Reporting Standards Applied**

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

###### **Standard early adopted**

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 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 12.

#### ***Cyclical Maintenance Provision***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

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

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

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

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

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

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

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

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

### **h) Accounts Receivable**

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

### **Prior Year Policy**

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

### **i) Inventories**

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

## j) Investments

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

### **Prior Year Policy**

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

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

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

## k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

|                               |          |
|-------------------------------|----------|
| Building Improvements         | 20 years |
| Furniture and Equipment       | 10 years |
| Information and Communication | 5 years  |
| Library Resources             | 8 years  |

Leased assets are depreciated over the life of the lease.

## **l) Intangible Assets**

### *Software costs*

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

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

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

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

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

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

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

#### **t) Financial Assets and Liabilities**

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

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

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

**u) Borrowings**

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

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

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

|   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Operational Grants                              | 290,456              | 280,364                             | 279,700              |
| Teachers' Salaries Grants                       | 987,207              | 923,661                             | 923,661              |
| Use of Land and Buildings Grants                | 159,629              | 223,724                             | 200,258              |
| Resource Teachers Learning and Behaviour Grants | 2,614                | 600                                 | -                    |
| Other MoE Grants                                | 41,945               | 24,180                              | 31,158               |
| Other Government Grants                         | 4,822                | -                                   | 730                  |
|   | <b>1,486,673</b>     | <b>1,452,529</b>                    | <b>1,435,507</b>     |

## 3. Locally Raised Funds

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

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                                   |                      |                                     |                      |
| Donations  | 51,772               | 32,894                              | 56,224               |
| Bequests & Grants                                | 9,840                | 19,500                              | 87,452               |
| Activities                                       | 40,815               | (20,600)                            | 33,645               |
| Trading  | 1,293                | 1,500                               | 1,552                |
| Fundraising                                      | 22,013               | 14,500                              | 19,321               |
|  | <b>125,733</b>       | <b>47,794</b>                       | <b>198,194</b>       |
| <b>Expenses</b>                                  |                      |                                     |                      |
| Activities                                       | 36,156               | (12,750)                            | 44,382               |
| Trading  | 1,330                | 1,500                               | 1,191                |
| Fundraising (Costs of Raising Funds)             | 5,067                | 13,300                              | 4,708                |
|  | <b>42,553</b>        | <b>2,050</b>                        | <b>50,281</b>        |
| <b>Surplus for the year Locally raised funds</b> | <b>83,180</b>        | <b>45,744</b>                       | <b>147,913</b>       |

## 4. Learning Resources

|                              | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular                   | 40,294               | 28,210                              | 48,315               |
| Employee Benefits - Salaries | 1,084,256            | 1,009,361                           | 982,589              |
| Staff Development            | 12,743               | 22,200                              | 8,166                |
|                              | <b>1,137,293</b>     | <b>1,059,771</b>                    | <b>1,039,070</b>     |

## 5. Administration

|  | 2019           | 2019           | 2018           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Audit Fee                                      | 6,395          | 6,395          | 6,298          |
| Board of Trustees Fees                         | 870            | 3,500          | 2,100          |
| Board of Trustees Expenses                     | 6,351          | 5,450          | 3,756          |
| Communication                                  | 2,328          | 2,866          | 2,751          |
| Consumables                                    | 3,970          | 3,815          | 1,894          |
| Operating Lease                                | 17             | 1,400          | 3,220          |
| Other  | 5,442          | 9,021          | 7,749          |
| Employee Benefits - Salaries                   | 88,563         | 64,729         | 67,825         |
| Insurance                                      | 2,262          | 1,339          | 2,348          |
| Service Providers, Contractors and Consultancy | 10,080         | 10,080         | 10,080         |
|  | <u>126,278</u> | <u>108,595</u> | <u>108,021</u> |

## 6. Property

|                                     | 2019           | 2019           | 2018           |
|-------------------------------------|----------------|----------------|----------------|
|                                     | Actual         | Budget         | Actual         |
|                                     | \$             | (Unaudited)    | \$             |
| Caretaking and Cleaning Consumables | 6,897          | 5,750          | 5,574          |
| Cyclical Maintenance Expense        | (91,000)       | 8,750          | 29,784         |
| Heat, Light and Water               | 9,253          | 9,500          | 8,827          |
| Rates                               | 3,842          | 4,250          | 3,864          |
| Repairs and Maintenance             | 16,566         | 10,500         | 70,665         |
| Use of Land and Buildings           | 159,629        | 223,724        | 200,258        |
| Security                            | 1,223          | 1,258          | 1,040          |
| Contractors                         | 37,785         | 38,400         | 44,701         |
|                                     | <u>144,195</u> | <u>302,132</u> | <u>364,713</u> |

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

## 7. Depreciation

|  | 2019          | 2019          | 2018          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| Building Improvements                    | 11,086        | 5,256         | 6,531         |
| Furniture and Equipment                  | 17,449        | 16,044        | 19,939        |
| Information and Communication Technology | 19,642        | 17,411        | 21,636        |
| Leased Assets                            | 6,385         | 5,185         | 6,443         |
| Library Resources                        | 1,508         | 1,175         | 1,460         |
|  | <u>56,070</u> | <u>45,071</u> | <u>56,009</u> |



## 8. Cash and Cash Equivalents

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Cash on Hand                             | -                    | -                                   | 150                  |
| Bank Current Account                     | 133,019              | 517,734                             | -                    |
| Bank Call Account                        | -                    | -                                   | 520,947              |
| Cash equivalents for Cash Flow Statement | 133,019              | 517,734                             | 521,097              |

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

## 9. Accounts Receivable

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 284                  | 55,023                              | 871                  |
| Receivables from the Ministry of Education | 4,822                | -                                   | -                    |
| Interest Receivable                        | 2,931                | -                                   | -                    |
| Teacher Salaries Grant Receivable          | 80,772               | -                                   | 62,410               |
|  | 88,809               | 55,023                              | 63,281               |
| Receivables from Exchange Transactions     | 3,215                | 55,023                              | 871                  |
| Receivables from Non-Exchange Transactions | 85,594               | -                                   | 62,410               |
|  | 88,809               | 55,023                              | 63,281               |

## 10. Inventories

|          | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|----------|----------------------|-------------------------------------|----------------------|
| Uniforms | 1,253                | -                                   | 1,280                |
|          | 1,253                | -                                   | 1,280                |

## 11. Investments

The School's investment activities are classified as follows:

|                          | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 402,458              | -                                   | -                    |
| Total Investments        | 402,458              | -                                   | -                    |

## 12. Property, Plant and Equipment

| 2019                               | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|------------------------------------|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| Building Improvements              | 188,584                        | -               | -               | -                | (11,086)           | 177,498           |
| Furniture and Equipment            | 64,233                         | 7,451           | -               | -                | (17,449)           | 54,236            |
| Information and Communication Tech | 55,495                         | 2,555           | (1,512)         | -                | (19,642)           | 36,897            |
| Leased Assets                      | 15,104                         | 6,391           | -               | -                | (6,385)            | 15,110            |
| Library Resources                  | 5,714                          | 669             | -               | -                | (1,508)            | 4,875             |
| <b>Balance at 31 December 2019</b> | <b>329,130</b>                 | <b>17,066</b>   | <b>(1,512)</b>  | <b>-</b>         | <b>(56,070)</b>    | <b>288,616</b>    |

| 2019                               | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|------------------------------------|----------------------------|-----------------------------------|-------------------------|
| Building Improvements              | 227,545                    | (50,047)                          | 177,498                 |
| Furniture and Equipment            | 264,803                    | (210,567)                         | 54,236                  |
| Information and Communication      | 140,442                    | (103,545)                         | 36,897                  |
| Leased Assets                      | 26,273                     | (11,163)                          | 15,110                  |
| Library Resources                  | 51,347                     | (46,472)                          | 4,875                   |
| <b>Balance at 31 December 2019</b> | <b>710,410</b>             | <b>(421,794)</b>                  | <b>288,616</b>          |

| 2018                               | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|------------------------------------|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| Building Improvements              | 33,910                         | 161,205         | -               | -                | (6,531)            | 188,584           |
| Furniture and Equipment            | 57,910                         | 26,262          | -               | -                | (19,939)           | 64,233            |
| Information and Communication Tech | 41,494                         | 35,638          | -               | -                | (21,636)           | 55,495            |
| Leased Assets                      | 5,203                          | 16,345          | -               | -                | (6,443)            | 15,105            |
| Library Resources                  | 6,993                          | 180             | -               | -                | (1,460)            | 5,714             |
| <b>Balance at 31 December 2018</b> | <b>145,510</b>                 | <b>239,630</b>  | <b>-</b>        | <b>-</b>         | <b>(56,009)</b>    | <b>329,131</b>    |

| 2018                               | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|------------------------------------|----------------------------|-----------------------------------|-------------------------|
| Building Improvements              | 227,545                    | (38,961)                          | 188,584                 |
| Furniture and Equipment            | 268,753                    | (204,520)                         | 64,233                  |
| Information and Communication      | 174,177                    | (118,682)                         | 55,495                  |
| Leased Assets                      | 26,488                     | (11,383)                          | 15,105                  |
| Library Resources                  | 50,678                     | (44,964)                          | 5,714                   |
| <b>Balance at 31 December 2018</b> | <b>747,641</b>             | <b>(418,510)</b>                  | <b>329,131</b>          |

### 13. Accounts Payable

|   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Operating Creditors   | 5,802                | 68,434                              | 20,486               |
| Accruals  | 4,895                | -                                   | 6,208                |
| Capital Accruals for PPE items  | -                    | -                                   | 6,279                |
| Employee Entitlements - Salaries  | 80,772               | -                                   | 62,410               |
| Employee Entitlements - Leave Accrual                                   | 20,023               | -                                   | 1,802                |
|   | <u>111,492</u>       | <u>68,434</u>                       | <u>97,185</u>        |
| Payables for Exchange Transactions                                      | 111,492              | 68,434                              | 97,185               |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | -                    | -                                   | -                    |
| Payables for Non-exchange Transactions - Other                          | -                    | -                                   | -                    |
|   | <u>111,492</u>       | <u>68,434</u>                       | <u>97,185</u>        |

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

|                   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|-------------------|----------------------|-------------------------------------|----------------------|
| Income In Advance | 182                  | 11,748                              | 48                   |
| Hall Bond         | 100                  | -                                   | 100                  |
|                   | <u>282</u>           | <u>11,748</u>                       | <u>148</u>           |

### 15. Provision for Cyclical Maintenance

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year                   | 91,000               | 10,500                              | 64,750               |
| Increase/(decrease) to the Provision During the Year | (91,000)             | 8,750                               | 26,250               |
| Provision at the End of the Year                     | <u>-</u>             | <u>19,250</u>                       | <u>91,000</u>        |
| Cyclical Maintenance - Current                       | -                    | 19,250                              | 91,000               |
| Cyclical Maintenance - Term                          | -                    | -                                   | -                    |
|  | <u>-</u>             | <u>19,250</u>                       | <u>91,000</u>        |

### 16. Finance Lease Liability

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

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year                           | 7,444                | -                                   | 6,917                |
| Later than One Year and no Later than Five Years | 10,001               | -                                   | 12,070               |
|  | <u>17,445</u>        | <u>-</u>                            | <u>18,987</u>        |

## 17. Funds Owed (Held) for Capital Works Projects

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

| 2019   | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT<br>Contribution/<br>(Write-off to<br>R&M) | Closing<br>Balances<br>\$ |
|--|---------------------------|----------------------------|----------------|---|---------------------------|
| Admin Blk -Part Reroof & Toilet Upgrd <i>in progress</i> | (47,877)                  | 370,741                    | 427,206        | -   | 8,588                     |
| Fence Modifications <i>completed</i>                     | 1,493                     | 1,793                      | 300            | -   | -                         |
| Carpet - Rms 7 & 10 <i>completed</i>                     | -                         | 5,487                      | 5,487          | -   | -                         |
| Totals   | (46,384)                  | 378,021                    | 432,993        | -   | 8,588                     |

### Represented by:

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

-  
8,588

8,588

| 2018   | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT<br>Contribution/<br>(Write-off to<br>R&M) | Closing<br>Balances<br>\$ |
|--|---------------------------|----------------------------|----------------|---|---------------------------|
| Admin Blk -Part Reroof & Toilet Upgrd <i>in progress</i> | -                         | 453,205                    | 405,328        | -   | (47,877)                  |
| Fence Modifications <i>in progress</i>                   | -                         | 9,387                      | 10,880         | -   | 1,493                     |
| Totals   | -                         | 462,592                    | 416,208        | -   | (46,384)                  |

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

|   | 2019<br>Actual<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <b>Board Members</b>                        |                      |                      |
| Remuneration                                | 870                  | 2,100                |
| Full-time equivalent members                | 0.17                 | 0.11                 |
| <b>Leadership Team</b>                      |                      |                      |
| Remuneration                                | 364,178              | 378,345              |
| Full-time equivalent members                | 4.00                 | 4.00                 |
| Total key management personnel remuneration | 365,048              | 380,445              |
| Total full-time equivalent personnel        | 4.17                 | 4.11                 |

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

### Principal

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

|  | 2019<br>Actual<br>\$000 | 2018<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 120 - 130               | 120 - 130               |
| Benefits and Other Emoluments                    | 3 - 4                   | 3 - 4                   |
| Termination Benefits                             | -                       | -                       |

### Other Employees

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

| Remuneration<br>\$000 | 2019<br>FTE Number | 2018<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | -                  | -                  |
|                       | 0.00               | 0.00               |

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

## 20. Compensation and Other Benefits Upon Leaving

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

|                  | 2019<br>Actual | 2018<br>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

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

### (b) Operating Commitments

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

## 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 (2018: Loans and receivables)

|  | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                                | 133,019              | 517,734                             | 521,097              |
| Receivables  | 88,809               | 55,023                              | 63,281               |
| Investments - Term Deposits                              | 402,458              | -                                   | -                    |
| <b>Total Financial assets measured at amortised cost</b> | <b>624,286</b>       | <b>572,757</b>                      | <b>584,378</b>       |

### Financial liabilities measured at amortised cost

|   | 2019<br>Actual<br>\$ | 2019<br>Budget<br>(Unaudited)<br>\$ | 2018<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Payables  | 111,492              | 68,434                              | 97,185               |
| Borrowings - Loans  | -                    | -                                   | -                    |
| Finance Leases  | 15,939               | -                                   | 16,422               |
| Painting Contract Liability                                   | -                    | -                                   | -                    |
| <b>Total Financial Liabilities Measured at Amortised Cost</b> | <b>127,431</b>       | <b>68,434</b>                       | <b>113,607</b>       |

## 25. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RIDGWAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Ridgway School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

#### Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board of Trustees for the financial statements

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



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

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

#### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

#### **Independence**

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

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



**Geoff Potter**  
**BDO WELLINGTON AUDIT LIMITED**  
On behalf of the Auditor-General  
Wellington, New Zealand



## **Kiwi Sport Grant**

Ridgway School Usage 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 Ridgway received \$2,823 in Kiwisport funding

This money was spent in accordance with the intent of this funding, namely to increase participation in organised sport. Ridgway students are encouraged to participate in a range of different sporting activities each year.

In 2019 Ridgway School provided at no charge to parents the following sporting opportunities;

1. Athletics event at Newtown Park
2. Swimming event at Karori Pool

While Ridgway School requested parent voluntary contributions towards the cost of compulsory swimming lessons a high proportion of families were not able to make any payment.

Furthermore in 2019 the school supported children's involvement in sports by encouraging Netball at all year levels, Miniball, Touch, Futsal and Jump Jam.

Students also participated in Cross country, Swimming and Athletics, competing in local Zone, Interzone and Regional competitions.

Many of our students participated in the Wellington Jump Jam Competition and as well, we sent a team to the North Island Regional Jump Jam Competition in Tauranga.

Where student's families were not able to pay the requested fee, this was waived.

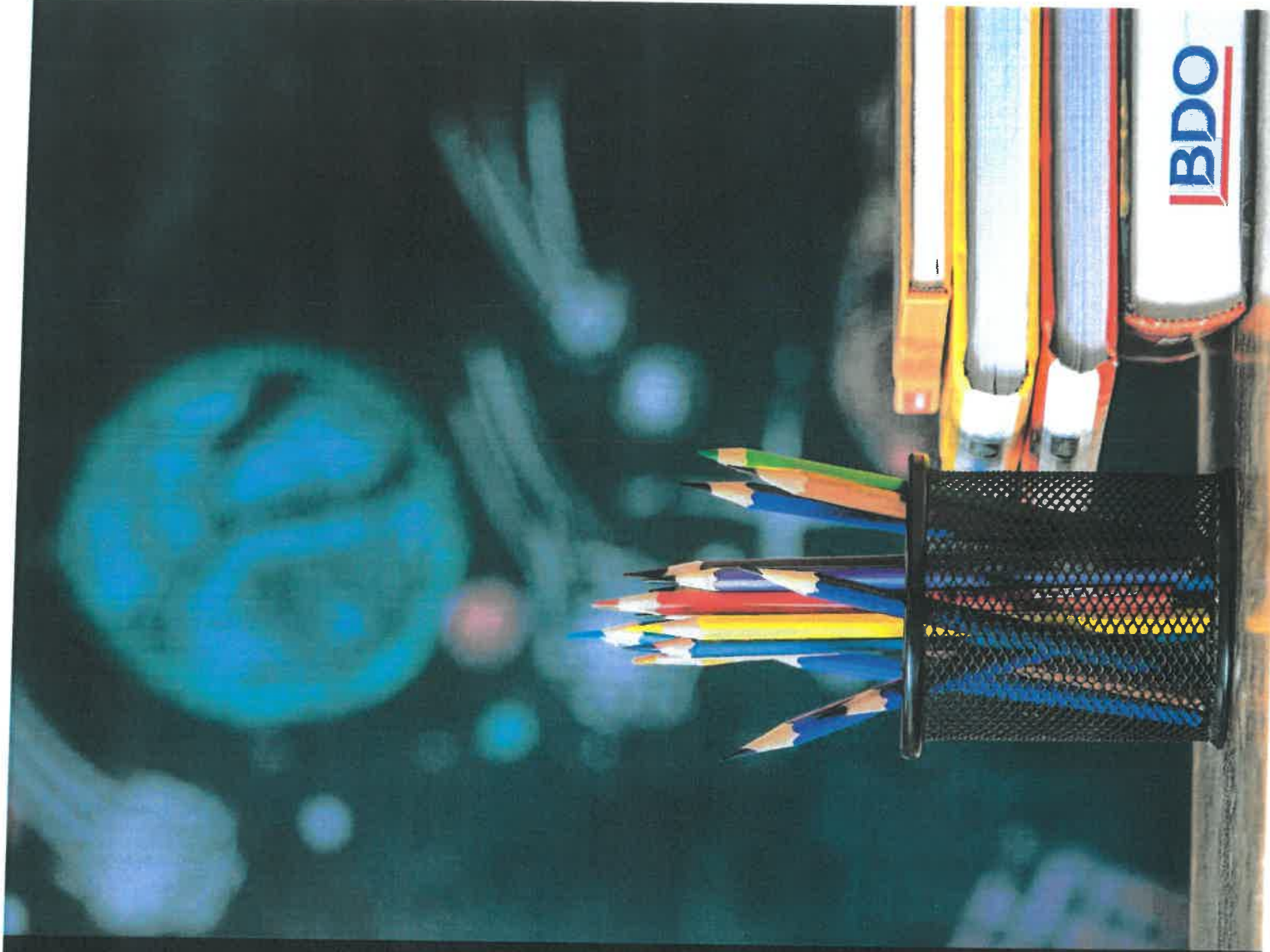
The school spent well over \$2,823.00 in supporting children to participate in sporting events in 2019.

Kathryn Smith  
Principal

## Ridgway School Board of Trustees 2019

| <b>Name</b>     | <b>Duties on Board</b>         | <b>Occupation</b>     | <b>Member type</b>  | <b>Date term expires</b> |
|-----------------|--------------------------------|-----------------------|---------------------|--------------------------|
| Barbara Dean    | Chair                          | Lawyer                | Elected 2019        | 10/6/2022                |
| Rachel Kirkman  | Finance/Property/<br>Kahui Ako | Meteorologist         | Elected 2019        | 10/6/2022                |
| Joanna Pohatu   | Policy                         | Senior Policy Adviser | Elected 2019        | 10/6/2022                |
| Cushla Thurston | Property                       | Architect             | Elected 2019        | 10/6/2022                |
| Kathryn Smith   | Principal                      | Principal             | Appointed July 2013 |                          |
| Raelene Sloper  | Staff Trustee                  | Office Manager        | Elected 2019        | 10/6/2022                |
| David Eng       |                                | Public Servant        | Elected 2019        | 10/06/2022               |

**RIDGWAY SCHOOL**  
**AUDIT COMPLETION REPORT**  
FOR THE YEAR ENDED  
**31 DECEMBER 2019**





28 May 2020

Barbara Dean  
Chairperson  
Ridgway School  
120 Mornington Road, Brooklyn. Wellington  
cc: Kathryn Smith  
Principal

Dear Barbara

We have pleasure in presenting our Audit Completion Report for our audit of Ridgway School's financial statements for the year ended 31 December 2019.

We would like to emphasise that our audit work involves the review of only those systems and controls in your organisation upon which we rely on for audit purposes. Our examination may not have identified, and should not be relied upon to identify, all control weaknesses that may exist.

We take this opportunity to express our appreciation for the assistance and co-operation provided by the School's staff during the audit. We have received full and frank cooperation. There is nothing we wish to raise solely with the Board.

Yours faithfully,  
BDO Wellington Audit Limited

A handwritten signature in blue ink, appearing to read 'Geoff Potter', is written over a light blue horizontal line.

Geoff Potter  
Partner  
Audit & Assurance Services

DDI: 04 498 3864  
Email: Geoff.Potter@bdo.co.nz



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## 1. EXECUTIVE SUMMARY

### STATUS OF THE AUDIT AND THE AUDIT OPINION

BDO Wellington Audit Limited ('BDO') is the Appointed Audit Firm of Ridgway (the "School").

BDO's responsibilities include a requirement to express an opinion on the School's financial statements arising from our audit conducted in accordance with the Auditor-General's Auditing Standards which incorporate International Standards on Auditing (NZ).

This report details the processes, findings and recommendations from our audit of the School in accordance with the Auditor General's Auditing Standards, and the terms of our engagement as set out in our audit engagement letter.

Our audit of the School's financial statements for the year ended 31 December 2019 is complete.

We have issued an unqualified audit opinion.

We welcome your feedback on the effectiveness of the audit process and are available to discuss our performance.

### AUDIT SCOPE AND OBJECTIVES

Our audit objectives are to:

- report on whether the financial statements give a true and fair view, and
- report to Management about control environment issues that should be addressed by the school.

A strong control environment would feature adequate segregation of duties over important financial processes, and independent reviews as compensating controls should it not always be practicable for the duties to be separated.

We have documented, tested and assessed the controls supporting the school's key transaction streams, and there are no significant weaknesses to report. Control weaknesses identified during the audit have been included in the Internal Control and Other Findings section of this report.





## AREAS OF SIGNIFICANT RISK AND AUDIT EMPHASIS

Our audit approach considered the inherent risks in your business, their potential impact on the financial statements and the associated risk mitigations and controls in place. The significant matters arising from our audit work are:

- Locally raised funds
- Payroll not approved or checked
- Cyclical maintenance provision
- Management Override

We were able to obtain sufficient and appropriate audit evidence in respect to these items and have no significant findings to bring to your attention. Refer to Section 2 for our comments in respect to each significant risk and area of audit emphasis.

## SUMMARY OF UNCORRECTED MISSTATEMENTS

There were no errors left uncorrected at the conclusion of our audit.

## INTERNAL CONTROLS

Our audit approach requires us to obtain an understanding of an entity's internal controls in order to identify assess the risk of material misstatement of the financial statements whether due to fraud or error but is not designed to provide assurance over the overall effectiveness of controls operating within the School.

We have not identified any material weaknesses in internal controls relating to the prevention and detection of fraud and error that have impacted on our ability to provide an opinion on the financial statements for the year ended 31 December 2019.

## GOVERNANCE AND ACCOUNTABILITY

Good governance and accountability need and support each other and, if done well, enhance the public's trust in our public sector. Good governance encourages and can result in good accountability. In turn, accountability is a vital element of good governance.

The Auditor-General has published a report, Reflections from our audits: Governance and accountability. This report reflects on common issues, and highlights examples of good and emerging practise, which public entities can use to help improve their governance and accountability arrangements. It also identifies eight elements of good governance and looks at some trends that present new challenges and opportunities for enhancing accountability.

We encourage you to use the findings and examples in this report to consider the School's governance and accountability arrangements. This report is available on the OAG website at [www.oag.govt.nz/2016/reflections](http://www.oag.govt.nz/2016/reflections)



## 2. KEY FINANCIAL STATEMENT AUDIT RISKS AND AREAS OF AUDIT EMPHASIS

Our audit procedures were focused on those areas of the School's activities that are considered to represent the key audit risks identified during the risk assessment process undertaken and communicated with you through the audit arrangements letter at the planning phase of the audit. Below we present a summary of the identified key areas of risk and audit emphasis and our conclusions in relation to each matter. We are satisfied that these areas have been satisfactorily addressed through our audit processes.

### Locally Raised Funds

#### Area of Audit Emphasis

Due to the nature of locally raised funds (often being cash), there is a risk of material misstatement around the completeness of locally raised funds income.

#### Conclusion/Response

From our audit work performed we found no issues regarding locally raised funds income or expense balances in the financial statements.

### Payroll not approved or checked

#### Area of Audit Emphasis

Payroll is processed by Novopay. The accuracy of payroll processing is dependent on appropriate approval of payroll changes and checking of the fortnightly SUE report.

#### Conclusion/Response

From our audit work performed we found no issues regarding payroll balances included in the financial statements.



| Cyclical Maintenance Provision   |   |
|--|---|
| Area of Audit Emphasis   | Conclusion/Response   |
| Cyclical Maintenance is an area of judgment and could lead to material misstatement in the financial statements. For Schools to be able to calculate the appropriate cyclical maintenance provision a 10 Year Property Plan (10YPP) needs to be prepared and/or reviewed by an expert. | From our audit work performed, there were no issues regarding the provision for Cyclical Maintenance in the Financial Statements.   |
| Management Override  |   |
| Area of Audit Emphasis   | Conclusion/Response   |
| There is a rebuttable presumption under the International Auditing Standards that there is a risk of management override.  | We have assessed the segregation of duties and risk of management override as part of our planning process, and concluded that the risk of fraud from management override of controls is primarily through the processing of manual journals. We have used a risk based approach to testing manual journals, and focused on any areas where a risk of judgement, estimation or cut-off risk exists with management override in mind. No issues with management override we noted. |



### 3. INTERNAL CONTROL AND OTHER AUDIT FINDINGS

This section of the report sets out the key internal control findings we have identified during the course of the audit and highlights control deficiencies requiring management attention. Our work has been limited to those controls relevant to the audit of your statutory financial statements. The purpose of our audit work on controls is not to provide assurance in its own right on the internal controls and therefore we may not necessarily disclose all matters that might be significant deficiencies or deficiencies that heighten the risk of a fraud being perpetrated.

| Annual report available on the school website is not the audited version  |   |
|---|---|
| Finding   | Conclusion  |
| Under section 87AB of the Education Act 1989, all schools are required to publish their annual report online.<br>The previous year annual report on the school website was the unaudited version. | Transparency and accountability are important for all public entities. Schools are funded by the community, so it is the school's job to report back to the community in a timely way. We are required to report to the Office of the Auditor General if the annual report is not published on the school's website in a reasonable timeframe.<br>We noticed that you have uploaded the annual report to the school's website but due to the school being a public entity, the annual report published on the school website should be the audited version. |

## 4. REQUIRED COMMUNICATIONS WITH GOVERNANCE

| Matter   | How the matter was addressed   |
|--|--|
| <b>Auditors responsibility under generally accepted auditing standards</b> | <p>We are responsible for completing an audit in accordance with generally accepted auditing standards in New Zealand. The detailed terms of which are set out in our audit engagement letter.</p>   |
| <b>Confirmation of Audit Independence</b>                                  | <p>In conducting our audit, we are required to comply with the independence requirements of PES-1 Code of Ethics for Assurance Practitioners issued by the External Reporting Board.</p> <p>Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.</p> <p>For the comfort of the Board, we note that the following processes assist in maintaining our independence:</p> <ul style="list-style-type: none"><li>• No other work is permitted to be undertaken by any BDO office without the express approval of the audit engagement partner.</li><li>• All services performed by any national BDO office will be reported to the governing body.</li></ul> <p>Audit fees billed for the 2019 audit were \$7,354 (including GST).</p> <p>There were no other services provided by our firm for the financial year.</p> |
| <b>Management Judgements and Estimates</b>                                 | <p>Under International Standards on Auditing (NZ), we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions or valuation judgements. Overall we note that the judgements and estimates by management in preparing the results for the year ended 31 December 2019 appear reasonable. Key matters impacting on our audit have been raised in sections 2 and 3 of this report if applicable.</p>  |



| Matter  | How the matter was addressed   |
|---|--|
| <b>Matters requiring Board of Trustee input</b> | <p>We have placed reliance on the Board's review and approval of the following matters:</p> <ul style="list-style-type: none"> <li>• Minutes of the Board meetings;</li> <li>• Implementation of such controls as is needed to ensure that financial statements are presented fairly;</li> <li>• Review and approval of management accounts;</li> <li>• Review and approval of annual budget;</li> <li>• Review and approval of 10 Year Property Plan</li> <li>• Notification of fraud; and</li> <li>• Review and approval of the financial statements.</li> </ul>   |
| <b>Accounting policies</b>                      | <p>Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practices and financial reporting. We reviewed the financial statements of the School against the Kiwi Park Model and noted no material departures from the requirements.</p>  |
| <b>Materiality and adjusted differences</b>     | <p>Materiality means, in the context of an audit or review, if financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the financial report. Materiality is initially calculated at the planning stage and has an influence on the amount of work we do, as well as where we direct our audit efforts. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.</p> <p>There were no errors left uncorrected at the conclusion of the audit.</p> <p>During the course of our audit, we identified misstatements which have been corrected in the financial statements these have been detailed in Appendix 1 of this report.</p> <p>It should be noted that the auditing standards do not require us to communicate misstatements that are considered "clearly trivial" and as such, if we identify such misstatements we will not communicate these to you. We consider "clearly trivial" to be 5% or less of our planned materiality.</p> |

| Matter   | How the matter was addressed   |
|--|--|
| Going concern  | <p>We have undertaken a review of management and those charged with governance' assessment of the ability of the School to continue as a going concern for 12 months from the date of signing the audit report and therefore whether the going concern basis for the preparation of the financial statements is appropriate.</p> <p>We identified no issues or concerns that lead us to conclude the going concern assumption cannot be relied upon.</p> |
| Fraud  | <p>During the audit, no matters relating to fraud, concerning either employees or management, have come to our attention. It should be noted that our audit is not designed to detect fraud, however, should instances of fraud come to our attention, we will report them to you.</p>   |
| Compliance with laws and regulations                 | <p>We have made enquiries in relation to compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the School.</p>   |
| Significant findings from the audit                  | <p>Other than those documented in the executive summary and sections 2 and 3 of this report, there were no significant matters arising from the audit.</p>   |
| Disagreements with management                        | <p>There have been no disagreements with management over matters of significance to the audit.</p>   |
| Difficulties encountered during the audit            | <p>There have been no significant difficulties encountered during the audit.</p>   |
| Consultations with other accountants and consultants | <p>We have considered the need for other accounting specialists during our work and determined, due to the nature of the engagement and experience and knowledge of the engagement team, that no specialists were necessary for the current period.</p>  |
| Management representation letter                     | <p>We have not requested specific representation from management in addition to those areas normally covered by our standard representation letter.</p>  |

| Matter   | How the matter was addressed   |
|--|--|
| Probity, waste and performance                   | We are required to consider whether any approved payments could be considered extravagant or wasteful, or show a lack of probity or financial prudence. We did not identify any issues of concern with respect to probity, waste and performance.  |
| Publishing Annual Report on the School's Website | <p>The Education Act 1989 requires you to publish your Annual Report on-line. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of trustees and Kiwisport statement.</p> <p>Making your Annual Report accessible to the school community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed, as the value of good accountability lessens over time. We note that you did publish your 2018 Annual Report on your website. The failure to publish your Annual Report on your website is a breach of section 87AB of the Education Act 1989.</p> |





## APPENDIX 1 - ADJUSTED DIFFERENCES

### AUDIT ADJUSTMENTS

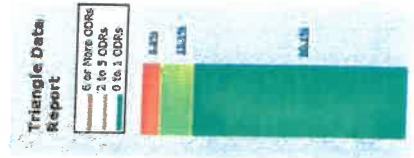
The following misstatements have been identified during the course of our audit, and have been adjusted:

| Description  | Assets | Liabilities | Reserves | Profit   |
|--|--------|-------------|----------|----------|
|  | Dr(Cr) | Dr(Cr)      | Dr(Cr)   | Dr(Cr)   |
|  | \$     | \$          | \$       | \$       |
| Reverse cyclical maintenance provision as school is being demolished | -      | 91,000      | -        | (91,000) |
| Net Effect of Adjustments made:                                      | -      | 91,000      | -        | (91,000) |



## Strategic Aims 2017 - 2020

|   |  |
|---|--|
| <p><b>Successful Learners</b></p> <p>A broad and responsive curriculum reflects the interests and aspirations of our community and enables all students to be successful and learn to the best of their ability.</p>                                |  |
| <p><b>Inclusive Culture</b></p> <p>Staff and students work collaboratively in a safe and inclusive school where our values are evident.</p>   |  |
| <p><b>Inviting Environment</b></p> <p>Our school environment is appropriate for our students' needs with well maintained and inviting buildings, play equipment, gardens and signage.</p>   |  |
| <p><b>Involved community</b></p> <p>Our school community is actively engaged in the life of the school and parents, teachers and students work in partnership through effective communication, consultation, and opportunities for involvement.</p> |  |

|  |
|--|
| <p><b>School goal</b> – Staff and students work collaboratively in a healthy and inclusive school where our values are evident.</p>  |
| <p><b>Target Area: Wellbeing</b></p> <p>In 2015 and 2017 students in Years 5 - 8 completed the Wellbeing@school survey. Wellbeing goals were set in 2016, 2017 and 2018, and the school has continued to work on building students' understandings of the cultures that are represented in our school, actively teaching prosocial behaviours and skills for managing emotions, and promoting our values of Respect and Responsibility.</p> <p>It is important for Ridgway School that all children feel safe and respected at school. We also believe it is important that children learn to stand up against bullying or unkind behaviour from others, for their own sake and on behalf of others in our school.</p> <p>Our behaviour data for the last 2 years clearly shows that most negative behaviours occur inside the classroom and that the majority of recorded behaviours fall into two broad categories, non-compliance (36%) or physical harm (26%). Behaviours are</p> <ul style="list-style-type: none"><li>- Non-compliance includes refusal to follow instructions, back chat, and defiance or disrespect</li><li>- Physical harm incidents involved physical abuse or fighting</li></ul>  |
| <p><b>Achievement Targets</b></p> <ol style="list-style-type: none"><li>1. 85% of students report feeling safe and respected at school most of the time.</li><li>2. 85% of students report that they know how to, and do when necessary, stand up for others when they see bullying or unkind behaviour.</li><li>3. A reduction overall in the number of "Red Zone" children each term.</li><li>4. A reduction of behavioural incidents from individuals over time - leading to a 10% reduction in reported behaviours when compared to previous years.</li></ol>  |
| <p><b>Actions – what we did</b></p> <ol style="list-style-type: none"><li>1. wellbeing@school survey for Year 4 - 8 children and staff</li><li>2. Supported teachers in Years 1 - 3 to implement positive behaviour management strategies</li><li>3. 2 teachers attended Incredible Years training</li><li>4. Used individual behaviour and learning plans to support children to achieve personal goals</li><li>5. Included a PB4L focus in staff admin meetings weekly to support teachers</li></ol>   |
| <p><b>Outcomes – what happened?</b></p> <p>Students report feeling safe and respected at school</p> <ul style="list-style-type: none"><li>• <b>YES</b> - 91% of students report feeling safe at school.</li><li>• <b>NO</b> - Only 75% of students report that they treat each other with respect.<ul style="list-style-type: none"><li>◦ In no Year level did the percentage of students reporting that they respect each other meet our target of 85%</li></ul></li></ul> <p>Students stand up for others when they see bullying or unkind behaviour.</p> <ul style="list-style-type: none"><li>• <b>Partially</b> - 75% of students report that students stand up for others if someone else is being mean or bullying.<ul style="list-style-type: none"><li>◦ In Year 4 and in Year 7 the percentage of students reporting that students stand up for each other is higher (83% and 91%)</li><li>◦ In Year 6 only 55% of students report that they stand up for others.</li></ul></li></ul> <p>Reduction overall in the number of children with 6+ discipline incidents each term.</p> <ul style="list-style-type: none"><li>• <b>Yes</b> - The number of children with 6 or more recorded behaviours in T3&amp;4 was half that of the first 2 terms'</li></ul> <div><p><b>Triangle Data Report</b></p><p>6 or more CDRs: 14.3%</p><p>2 to 5 CDRs: 11.3%</p><p>0 to 1 CDRs: 74.4%</p></div> |

Ridgway

|   |  |   |
|---|--|---|
| <p>Reduction of behavioural incidents from individuals over time</p> <ul style="list-style-type: none"> <li>• <b>Yes</b> - 10 Red children improved behaviour through the year (less recorded incidents in T3 &amp; 4 than in first half of the year)</li> <li>• <b>Yes</b> - the number of incidents was 14% lower than in 2018.</li> </ul> <p>10% reduction in reported behaviours when compared to previous years.</p> | <p><b>Reasons for the variance? - Why did it happen</b></p> <ul style="list-style-type: none"> <li>• Closing the library for most of the year saw recorded number of inappropriate behaviours in this areas drop by 80% and there was a similar reduction in the number of inappropriate corridor and cloak bay behaviours.</li> <li>• The new jnr toilets saw an increase - likely because there are more toilets and a greater number of children using them.</li> <li>• Changes in systems - lining up outside Room 1 accounted for 11 incidents, which was half of the R"outside R1-5" incidents. These increased (more than doubled) in 2019. A further 5 did not say when the incident occurred but could have been outside at line up time, and another one was almost certainly although did not say.</li> </ul> | <p><b>Evaluation - Where to next?</b></p> <ul style="list-style-type: none"> <li>• Analysis of behaviours shows clearly that, at times, our environment is a factor in anti-social behaviours.</li> <li>• In 2020 teachers will reduce the time children spend lining up and we expect that this will have a positive impact on pro-social behaviour.</li> <li>• The SLT will also pay attention to classroom timetables to explore with teachers how they can make changes to routines that will help children stay engaged in learning tasks.</li> </ul> <p><a href="#">Planning for 2020</a></p> |
|---|--|---|

|   |  |
|---|--|
| <b>Target Area: Maths Year 2 - 3</b>  |  |
| <b>Background information</b><br>At the end of 2018 teacher's OTIs showed that <ul style="list-style-type: none"> <li>94% were exceeding, meeting or were within just 1 sub-level of the curriculum level expected for their age.</li> <li>85% of students were working at or above the curriculum level expected</li> <li>30% of students were working above the level expected for their year level</li> <li>26 students in the school did not meet curriculum expectations in 2018</li> </ul> There are 10 students who are now in Year 2 or Year 3, who did not meet curriculum expectations in 2018. 9 of these students were judged to be achieving very close to the expectations (just 1 sub-level away = Tier 1) 1 child was 2 sub-levels below the expectation (Tier 2 supports required) |  |
| <b>Achievement Targets</b>  | <ol style="list-style-type: none"> <li>All students (no. = 10) in this target group will make more than 1 year's worth of progress to meet curriculum expectations, by the end of their 2nd or 3rd year at school.</li> </ol>  |
| <b>Actions - what we did</b>  | <ol style="list-style-type: none"> <li>Rich problem solving tasks in mixed ability groups</li> <li>Structured lessons using concrete materials focused on the number framework</li> <li>Experiences and play opportunities (e.g. cooking and construction) that relate to mathematical ideas</li> <li>Differentiate the learning so all students can learn at their own rate</li> </ol>  |
| <b>Outcomes - what happened?</b>  | <ul style="list-style-type: none"> <li>7 of this group achieved expectations by the end of the year</li> </ul>   |
| <b>Reasons for the variance? - why did it happen?</b>   | <ul style="list-style-type: none"> <li>The three learners who did not yet meet expectations for their year level by the end of the year are children who have taken some time to 'settle' into being at school.               <ul style="list-style-type: none"> <li>For each of them learning how to interact with others appropriately in the classroom and be independent at school has taken some time.</li> <li>While their achievement remains slightly below expected levels, they are continuing to learn and with further support are likely to catch up to their peers.</li> </ul> </li> </ul> |
| <b>Evaluation - where to next?</b>  | <ul style="list-style-type: none"> <li>Teachers will continue to offer a range of experiential learning opportunities (cooking, construction) and make use of mixed ability groups for problem solving.</li> <li>Where children are identified to be at risk of not meeting expectations, teachers will provide extra small group instruction or 'frontloading' for brief periods over consecutive days several weeks at a time.</li> </ul>  |

[Planning for 2020](#)

|  |   |
|--|---|
| <p><b>School goal</b> - all students are successful and learn to the best of their ability</p>   | <p><b>Target Area:</b> <b>Maths Year 4 - 8</b></p>  |
| <p><b>Background information</b></p> <p>In 2018 teachers sought to improve the number knowledge fluency and self-efficacy of students as mathematicians. Our end of year results show that number knowledge achievement was improved (although the measurement was without a timed component).</p> <p>At the end of 2018 teacher's OTIs showed that</p> <ul style="list-style-type: none"> <li>94% were exceeding, meeting or were within just 1 sub-level of the curriculum level expected for their age.</li> <li>85% of students were working at or above the curriculum level expected</li> <li>30% of students were working above the level expected for their year level</li> <li>26 students in the school did not meet curriculum expectations in 2018</li> </ul> <p>There are 16 students who are now in Year 4 - 8, who did not meet curriculum expectations in 2018.</p> <ul style="list-style-type: none"> <li>7 of these students were judged to be achieving very close to the expectations (just 1 sub-level away = Tier 1)</li> <li>9 students were 2 or more sub-levels below the expectation (Tier 2 supports required)</li> </ul> | <p><b>Achievement Targets</b></p> <ol style="list-style-type: none"> <li>All students in this group (no. = 16) will make more than 1 year's worth of progress as indicated by scores in</li> <li>7 students will meet curriculum expectations at the end of the year.</li> <li>9 students will either meet curriculum expectations or their individual goals as recorded in their individual Learning Plans. These students will be on track to achieving curriculum expectations in 2020.</li> </ol> |
| <p><b>Actions - what we did</b></p> <ol style="list-style-type: none"> <li>Trialed specialist maths teacher who took all maths for Years 4 - 6</li> <li>SENCO was given time to monitor progress of at risk learners</li> </ol>  | <p><b>Outcomes - what happened?</b></p> <ul style="list-style-type: none"> <li>11 out of this group achieved end of year expectations for their Year level.</li> </ul>  |
| <p><b>Reasons for the variance? - Why did it happen?</b></p> <p>Success is attributed to..</p> <ul style="list-style-type: none"> <li>Continuous attention to achievement data to maintain a focus on learning outcomes</li> <li>High level of teacher competence and a continuous Teaching as Inquiry approach to teaching in maths allowed teachers to adapt the programme in response to learners' engagement and success</li> </ul> <p>Not all learners achieved the target, however we recognise that students must feel safe and included at school before their learning can be accelerated. We can see many positive outcomes for those that have still not met the expectations for their year level and the 5 learners who did not meet the target are now better placed to learn than they were previously.</p> <ul style="list-style-type: none"> <li>All 5 demonstrate improved Wellbeing through <ul style="list-style-type: none"> <li>improved pro-social behaviours and/or</li> <li>decreased anxiety and/or</li> <li>improved attendance at school</li> </ul> </li> </ul>  |   |



### Evaluation - Where to next?

- Continue to use learning plans to individualise the learning programme to meet the needs of children.
- Maintain strong relationships with the learner and their whānau to keep up their engagement at school

[Planning for 2020](#)



|   |   |
|---|---|
| <b>School goal - all students are successful and learn to the best of their ability</b>   |   |
| <b>Target Area: Reading in Years 2 - 3</b>  |   |
| <b>Background information</b><br>At the end of 2018 Overall Teacher Judgements showed 5 children not meeting expectations in Reading.<br>Teachers early 9 grid analysis in mid term 1 showed that 14 chn had not made the expected progress in learning to read since starting school.<br><br>In total there are 14 children in Year 2 or Year 3 that need support to accelerate their rate of learning in reading. |   |
| <b>Achievement Targets</b>  | <ol style="list-style-type: none"> <li>1. The 14 children in Years 2 and 3 who were not meeting expectations at the beginning of the year will by the end of the year have made accelerated progress to achieve appropriate</li> <li>2. will be on track to meeting expectations at the end of their second/third year at school.</li> </ol>  |
| <b>Actions - what we did</b>  | <ol style="list-style-type: none"> <li>1. SHARP reading 3x per week</li> <li>2. Phonics 4x per week</li> <li>3. Independent reading (browsing boxes, silent and buddy reading)</li> <li>4. Early Words programme 2-3x per week with parent volunteers for target group</li> </ol>   |
| <b>Outcomes - what happened?</b>  | <ul style="list-style-type: none"> <li>• 9 of the (14) Year 2 &amp; 3 learners have made above average progress during 2019.</li> <li>• 5 of the Year 2 &amp; 3 learners did not make sufficient progress to catch up to expected levels, however</li> <li>• 3 are close to meeting expectations and will likely do so with further in class support.</li> <li>• The remaining 2 learners need to be monitored closely in the first half of 2020 to ensure they make progress. They may require further Tier 2 (additional to classroom programme) supports</li> </ul>  |
| <b>Evaluation - Where to next?</b>  | <ul style="list-style-type: none"> <li>• Most of the Y2 &amp; 3 readers that met expectations in 2019 still need support to consolidate their gains, but are now on track to meeting expectations at the end of 2020. <ul style="list-style-type: none"> <li>◦ Principal &amp; SENCO will set up a Reading Watch Group so that monitoring progress is easy to do each term.</li> <li>◦ 1hour TA time per day to be provided to Year 4 learners to assist with a reading acceleration programme.</li> </ul> </li> <li>• Continue to provide new staff with <ul style="list-style-type: none"> <li>◦ online training in the SHARP Reading instructional method</li> <li>◦ Attendance at Yolanda Sorryl phonics courses</li> </ul> </li> </ul> |

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|   |  |
|---|--|
| <b>School goal - all students are successful and learn to the best of their ability</b> |  |
| <b>Target Area: Reading in Years 4 - 8</b>  |  |
| <b>Background information</b>   | <p>2018 OTIs</p> <ul style="list-style-type: none"> <li>96% "On Track" to achieving curriculum expectations (within 1 sub level of expectation)</li> <li>86% Achieving or exceeding expectation</li> <li>30% Exceeded curriculum expectations</li> </ul> <p>End of 2018 Overall Teacher Judgements show 14 students who are currently in Kikupa or Kikā who did not meet curriculum expectations. Within this group there were 8 students who teachers judged were not at the expected curriculum level in reading but who were for writing. We expect that these 8 children will be able to catch up to where they should be achieving in reading very quickly with excellent in class reading programmes.</p> <p>In Term 1 students sat the STAR. 7 children in Years 4 - 8 did not achieve above stanine 4. This group includes 5 children already identified via teacher OTIs as well as 2 that were not. These 2 children are included in this target group also as both have previously needed support to achieve in reading.</p> <p>All students identified here are included in the Reading Watch Group.</p> |
| <b>Achievement Targets</b>  | <ol style="list-style-type: none"> <li>All students (no. = 16) will experience success in reading as they achieve their personal goals.</li> <li>By the end of the year, 11 students in this target group will have made accelerated progress to reach curriculum expectations for their year level.</li> <li>The remaining students will make more than a year's worth of progress when tested again on the STAR and when teacher OTIs are considered.</li> </ol>   |
| <b>Actions - what we did</b>  | <ol style="list-style-type: none"> <li>Set and review weekly goals - celebrate the learning</li> <li>Keep track of the work being done</li> <li>SHARP reading programme 3-4 times per week for all Akonga in the target group</li> <li>Teachers did online training in Stage 4 and 5</li> <li>LEXIA reading programme</li> </ol>   |
| <b>Outcomes - what happened?</b>  | <ul style="list-style-type: none"> <li>All of the 11 learners expected achieve end of year expectations did so <ul style="list-style-type: none"> <li>3 of the 5 students working towards their own learning goals received specific funding and support for learning during the year</li> <li>2 students who did not receive any specific funding, came close to meetin end of year achievement expectations.</li> </ul> </li> </ul>  |
| <b>Reasons for the variance? - Why did it happen?</b>                                   | <ul style="list-style-type: none"> <li>Insufficient Lexia usage to make this intervention effective.</li> <li>These learners have difficulties in this learning area that are specific to them. Each has made progress in 2019, but will continue to require support in 2020.</li> </ul>   |
| <b>Evaluation - Where to next?</b>  | <ul style="list-style-type: none"> <li>The SLT will need to monitor reading programmes across the school to ensure that a broad reading programme is provided that in addition to SHARP Reading instruction also includes <ul style="list-style-type: none"> <li>Reading to... (including Read and Feed) where the teacher reads a range of text types to the class</li> </ul> </li> </ul>   |

- Reading by...
  - Personal reading that engages and extends reading ability - learners keep a record of what they have read
  - Reading assignments for good readers that promote mileage and breadth
- Reading with... shared reading of a range of texts especially during inquiry topics and singing
- A repeated reading intervention and/or a buddy reading programme with younger readers will be trialed for under achieving learners in Year 4 - 8.

[Planning for 2020](#)

|   |   |
|---|---|
| <b>School goal - all students are successful and learn to the best of their ability</b> |   |
| <b>Target Area: Writing Year 2 &amp; 3</b>  |   |
| <b>Background information</b><br>At the end of 2018 teacher's OTIs showed that          | <ul style="list-style-type: none"> <li>94% were exceeding, meeting or were within just 1 sub-level of the curriculum level expected for their age.</li> <li>86% of students were working at or above the curriculum level expected</li> <li>30% of students were working above the level expected for their year level</li> </ul> <p>There are 14 students who are now in Year 2 or Year 3, who did not meet curriculum expectations in 2018<br/>10 of these students were judged to be achieving very close to the expectations (just 1 sub-level away = Tier 1)<br/>4 of these students were 2 or more sub-levels below the expectation (Tier 2 supports required).</p> |
| <b>Achievement Target</b>   | <ol style="list-style-type: none"> <li>All students in this target group (14 x Y2 &amp; 3 students) will make more than 1 year's worth of progress on the e-asTTle writing framework, i.e. all students will achieve e-asTTle rubric scores at least 4 higher than at the end of 2018.</li> <li>At least 10 of these children will make accelerated progress to catch up to their year level peers and meet curriculum expectations for the end of the year or the end of 2 or 3 years at school.</li> </ol>  |
| <b>Actions - what we did</b>  | <ol style="list-style-type: none"> <li>Purposeful daily writing opportunities</li> <li>Implemented an experiential programme mid way through the year so that children had shared activities to write about</li> <li>Provided supplementary professional learning to teachers</li> <li>Monitoring implementation of</li> <li>Introduced "stations" that offered children more choice during literacy times</li> <li>Front loading for a small group of struggling learners - 2-3 times per week.</li> <li>Supported teachers to address learning and behavioural issues (including anxiety, trauma responses, ADHD, autistic spectrum, ESOL)</li> </ol>                   |
| <b>Outcomes - what happened?</b>  | <p>1 student from the <u>target group</u> of 14 left.<br/>Of the 13 children who remained in the school</p> <ul style="list-style-type: none"> <li>4 made more than 1 year's worth of progress</li> <li>4 made normal progress</li> <li>5 did not make satisfactory progress in writing (however these children did make significant progress in other areas)</li> </ul> <p>4 of the 9 children that were expected to make accelerated progress did so.</p>   |
| <b>Reasons for the variance? - why did it happen?</b>                                   | <ul style="list-style-type: none"> <li>Very wide range of needs presented in (emotional, social, learning) by a large number of children</li> <li>Experience, motivation and wellbeing factors (teachers)</li> <li>Initial support and guidance inadequate</li> </ul>   |



### Evaluation - Where to next?

- Ensure experienced teachers with strong pedagogical understandings are part of the daily teaching team at this level
- provide clear expectations for timetabling

[Planning for 2020](#)

|   |   |
|---|---|
| <b>School goal - all students are successful and learn to the best of their ability</b> |   |
| <b>Target Area: Writing Year 4 - 8</b>  |   |
| <b>Background information</b>   | <p>At the end of 2018 teacher's OTIs showed that</p> <ul style="list-style-type: none"> <li>94% were exceeding, meeting or were within just 1 sub-level of the curriculum level expected for their age.</li> <li>86% of students were working at or above the curriculum level expected</li> <li>30% of students were working above the level expected for their year level</li> </ul> <p>There are 11 students who are now in Year 4 - 8, who did not meet curriculum expectations in 2018.</p> <p>3 of these students were judged to be achieving very close to the expectations (just 1 sub-level away = Tier 1)</p> <p>5 of these students were 2 - 3 sub-levels below the expectation (Tier 2 supports required)</p> <p>3 students in this group were 4 or more sub-levels below the expectation. These children are more than 2 years behind their year level peers and require significant levels of support to make accelerated progress.</p> |
| <b>Achievement Target</b>   | <ol style="list-style-type: none"> <li>All students in this target group (no. = 11) will make more than 1 year's worth of progress on the e-asTTie writing framework, i.e. all students will achieve e-asTTie rubric scores at least 4 higher than at the end of 2018.</li> <li>At least 6 of these students will make accelerated progress to catch up to their year level peers and meet curriculum expectations for the end of the year.</li> <li>5 students will achieve the goals set on their individual learning plans, and will finish the year on track to catch up to their peer group in 2020.</li> </ol>  |
| <b>Actions - what we did</b>  | <ol style="list-style-type: none"> <li>Specialist teachers for literacy in whānau</li> <li>Provided templates for writing various text types</li> <li>Increased free choice writing opportunities</li> <li>Encouraged sharing of writing and peer feedback</li> <li>Introduced Ridgway School Writers Pathway and used this 3x per year to identify where students were at.</li> <li>Students worked with teachers to set goals and identified how to attain these.</li> </ol>  |
| <b>Outcomes - what happened?</b>  | <ul style="list-style-type: none"> <li>6 of these 11 students achieved curriculum expectations for their year level at the end of the year, having made more than a year's worth of progress.</li> <li>5 students were working towards achieving their Individualised Learning Goals, and 3 of them met these completely.</li> </ul>  |
| <b>Reasons for the variance? - why did it happen?</b>                                   | <ul style="list-style-type: none"> <li>For the 2 children who did not meet the learning targets set for them, anxiety was a major hindrance to their learning. <ul style="list-style-type: none"> <li>In 2019 the school, in association with whānau, focused on attending school, and ensuring that these children felt safe at school when they were here.</li> </ul> </li> </ul>   |
| <b>Evaluation - Where to next?</b>  | <ul style="list-style-type: none"> <li>Continue to use Ridgway Writers Pathway - minimum of 3 x per year to identify where learners are at</li> <li>Develop the Writers Pathway further with supplementary details and examples</li> </ul>  |



- Refine and standardise goal setting procedure

[Planning for 2020](#)

## Planning for 2020

### Wellbeing

- Analysis of behaviours shows clearly that, at times, our **environment is a factor in anti-social** behaviours.
- In 2020 teachers will **reduce the time children spend lining up** and we expect that this will have a positive impact on pro-social behaviour.
- The SLT will also pay attention to **classroom timetables** to explore with teachers how they can make changes to routines that will help children stay engaged in learning tasks.

## Reading

### Y1-3

- Most of the Y2 & 3 readers that met expectations in 2019 still need support to consolidate their gains, but are now on track to meeting expectations at the end of 2020.
  - Principal & SENCO will set up a Reading Watch Group so that monitoring progress is easy to do each term.
  - **1hour TA time per day to be provided to Year 4 learners** to assist with a reading acceleration programme.
- Continue to provide new staff with
  - online training in the SHARP Reading instructional method
  - Attendance at Yolanda Sorryl phonics courses

### Y4-8

- The SLT will need to **monitor reading programmes across the school** to ensure that a broad reading programme is provided that in addition to SHARP Reading instruction also includes
  - Reading to... (including Read and Feed) where the teacher reads a range of text types to the class
  - Reading by...
    - Personal reading that engages and extends reading ability - learners keep a record of what they have read
    - Reading assignments for good readers that promote mileage and breadth
  - Reading with... shared reading of a range of texts especially during inquiry topics and singing
- A repeated reading intervention and/or a buddy reading programme with younger readers will be trialed for under achieving learners in Year 4 - 8.

## Writing

### Y1-3

- Ensure experienced teachers with strong pedagogical understandings are part of the daily teaching team at this level
- provide clear **expectations for timetabling**

### Y1-4

- Continue to use Ridgway Writers Pathway - minimum of 3 x per year to identify where learners are at
- Develop the Writers Pathway further with supplementary details and examples
- Refine and standardise goal setting procedure

## Maths

### Y1-3



- Teachers will continue to offer a range of experiential learning opportunities (cooking, construction) and make use of mixed ability groups for problem solving.
- Where children are identified to be at risk of not meeting expectations, teachers will provide extra small group instruction or 'frontloading' for brief periods over consecutive days several weeks at a time.

#### Y4-8

- Continue to use learning plans to individualise the learning programme to meet the needs of children.
- Maintain strong relationships with the learner and their whānau to keep up their engagement at school



