

# RIDGWAY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2980
<b>Principal:</b>	Kathryn Smith
<b>School Address:</b>	Mornington Road, Brooklyn
<b>School Postal Address:</b>	Mornington Road, Brooklyn, Wellington, 6021
<b>School Phone:</b>	04 939 8771
<b>School Email:</b>	office@ridgway.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Barbara Dean	Chairperson	Elected	Jun 2022
Kathryn Smith	Principal	ex Officio	
Cushla Thornton	Parent Rep	Elected	Jun 2022
Jo Pohatu	Parent Rep	Elected	Jun 2022
Rachel Kirkman	Parent Rep	Elected	Jun 2022
David Eng	Parent Rep	Elected	Dec 2020
Raelene Sloper	Staff Rep	Elected	Jun 2022

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

# RIDGWAY SCHOOL

Annual Report - For the year ended 31 December 2020

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# Ridgway School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Barbara Dean

Full Name of Board Chairperson

B Dean

Signature of Board Chairperson

21 May 2021

Date:

Kathryn Smith

Full Name of Principal

K S

Signature of Principal

21 May 2021

Date:

**Ridgway School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	1,859,970	1,463,718	1,486,673
Locally Raised Funds	3	142,545	126,890	125,733
Interest income		15,253	10,000	10,123
		<u>2,017,768</u>	<u>1,600,608</u>	<u>1,622,529</u>
<b>Expenses</b>				
Locally Raised Funds	3	14,603	84,000	42,553
Learning Resources	4	1,414,172	1,063,311	1,137,293
Administration	5	108,058	116,059	126,278
Finance		1,587	425	1,735
Property	6	259,013	289,049	144,195
Depreciation	7	49,671	55,819	56,070
Loss on Disposal of Property, Plant and Equipment		242	-	537
		<u>1,847,346</u>	<u>1,608,663</u>	<u>1,508,661</u>
<b>Net Surplus / (Deficit) for the year</b>		170,422	(8,055)	113,868
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>170,422</u>	<u>(8,055)</u>	<u>113,868</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 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>796,146</u>	<u>618,442</u>	<u>682,278</u>
Total comprehensive revenue and expense for the year		170,422	(8,055)	113,868
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		184,936	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	23	<u>1,151,504</u>	<u>610,387</u>	<u>796,146</u>
 Retained Earnings		 1,151,504	 610,387	 796,146
<b>Equity at 31 December</b>		<u>1,151,504</u>	<u>610,387</u>	<u>796,146</u>

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

**Ridgway School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	178,269	320,827	133,019
Accounts Receivable	9	124,894	63,281	88,809
GST Receivable		1,140	16,967	-
Prepayments		4,036	1,661	2,636
Inventories	10	1,099	1,280	1,253
Investments	11	716,592	-	402,458
Funds owed for Capital Works Projects	17	-	-	8,588
		1,026,030	404,016	636,763
<b>Current Liabilities</b>				
GST Payable		-	-	1,520
Accounts Payable	13	122,840	97,185	111,492
Revenue Received in Advance	14	291	148	282
Provision for Cyclical Maintenance	15	7,111	8,750	-
Finance Lease Liability - Current Portion	16	7,030	6,917	6,642
Funds held for Capital Works Projects	17	14,345	-	-
		151,617	113,000	119,936
<b>Working Capital Surplus/(Deficit)</b>		874,413	291,016	516,827
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	283,981	328,876	288,616
		283,981	328,876	288,616
<b>Non-current Liabilities</b>				
Finance Lease Liability	16	6,890	9,505	9,297
		6,890	9,505	9,297
<b>Net Assets</b>		1,151,504	610,387	796,146
<b>Equity</b>		1,151,504	610,387	796,146

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		437,515	339,799	329,249
Locally Raised Funds		142,611	125,690	126,454
Goods and Services Tax (net)		(2,660)	-	18,487
Payments to Employees		(190,776)	(148,800)	(167,393)
Payments to Suppliers		(206,587)	(451,212)	(211,896)
Interest Paid		(1,587)	(425)	(1,735)
Interest Received		16,792	10,000	7,192
Net cash from/(to) Operating Activities		195,308	(124,948)	100,358
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(39,742)	(46,835)	(15,979)
Purchase of Investments		(314,134)	-	(402,458)
Net cash from/(to) Investing Activities		(353,876)	(46,835)	(418,437)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		184,936	-	-
Finance Lease Payments		(4,051)	(28,487)	(3,579)
Funds Held for Capital Works Projects		22,933	-	(66,420)
Net cash from/(to) Financing Activities		203,818	(28,487)	(69,999)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>45,250</b>	<b>(200,270)</b>	<b>(388,078)</b>
Cash and cash equivalents at the beginning of the year	8	133,019	521,097	521,097
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>178,269</b>	<b>320,827</b>	<b>133,019</b>

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 Statement of Cash Flows 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 2020**

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

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

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

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

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

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

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

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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



### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Cyclical maintenance***

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

#### ***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.

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

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

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

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

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

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

### **c) Revenue Recognition**

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

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

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**i) Inventories**

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

## **j) Investments**

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

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

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

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

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

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	5-10 years
Information and Communication	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of 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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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

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

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

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

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

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

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

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

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

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

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

#### **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 the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

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

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

#### **t) Financial Instruments**

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

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

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

**u) Borrowings**

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

Borrowings include but are 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.

**x) Services received in-kind**

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

## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	348,064	307,841	290,456
Teachers' Salaries Grants	1,212,784	923,661	987,207
Use of Land and Buildings Grants	183,275	200,258	159,629
Resource Teachers Learning and Behaviour Grants	413	2,600	2,614
Other MoE Grants	92,844	29,358	41,945
Other Government Grants	22,590	-	4,822
	<u>1,859,970</u>	<u>1,463,718</u>	<u>1,486,673</u>

The school is not entitled to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$5,626 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	70,838	43,000	51,772
Bequests & Grants	21,426	7,000	9,840
Activities	32,905	54,190	40,815
Trading	763	1,200	1,293
Fundraising	16,613	21,500	22,013
	<u>142,545</u>	<u>126,890</u>	<u>125,733</u>
<b>Expenses</b>			
Activities	9,423	79,400	36,156
Trading	532	1,000	1,330
Fundraising (Costs of Raising Funds)	4,648	3,600	5,067
	<u>14,603</u>	<u>84,000</u>	<u>42,553</u>
<b>Surplus for the year Locally raised funds</b>	<u>127,942</u>	<u>42,890</u>	<u>83,180</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	82,595	42,550	40,294
Employee Benefits - Salaries	1,326,725	1,000,461	1,084,256
Staff Development	4,852	20,300	12,743
	<u>1,414,172</u>	<u>1,063,311</u>	<u>1,137,293</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,587	6,587	6,395
Board of Trustees Fees	330	3,500	870
Board of Trustees Expenses	3,479	5,000	6,351
Communication	1,481	1,900	2,328
Consumables	3,383	4,700	3,970
Operating Lease	-	-	17
Other	10,451	10,953	5,442
Employee Benefits - Salaries	69,400	72,000	88,563
Insurance	2,867	1,339	2,262
Service Providers, Contractors and Consultancy	10,080	10,080	10,080
	<u>108,058</u>	<u>116,059</u>	<u>126,278</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,667	7,350	6,897
Cyclical Maintenance Expense	7,111	13,000	(91,000)
Heat, Light and Water	9,083	9,000	9,253
Rates	3,383	3,841	3,842
Repairs and Maintenance	7,855	15,950	16,566
Use of Land and Buildings	183,275	200,258	159,629
Security	1,994	1,250	1,223
Contractors	36,645	38,400	37,785
	<u>259,013</u>	<u>289,049</u>	<u>144,195</u>

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

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	11,086	11,036	11,086
Furniture and Equipment	14,476	17,372	17,449
Information and Communication Technology	14,757	19,554	19,642
Leased Assets	7,670	6,356	6,385
Library Resources	1,682	1,501	1,508
	<u>49,671</u>	<u>55,819</u>	<u>56,070</u>



## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	150	-	-
Bank Current Account	178,119	320,827	133,019
Cash and cash equivalents for Statement of Cash Flows	<u>178,269</u>	<u>320,827</u>	<u>133,019</u>

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

Of the \$178,269 Cash and Cash Equivalents \$14,345 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	227	871	(4,538)
Receivables from the Ministry of Education	24,628	-	9,644
Interest Receivable	1,392	-	2,931
Teacher Salaries Grant Receivable	98,647	62,410	80,772
	<u>124,894</u>	<u>63,281</u>	<u>88,809</u>
Receivables from Exchange Transactions	1,619	871	3,215
Receivables from Non-Exchange Transactions	123,275	62,410	85,594
	<u>124,894</u>	<u>63,281</u>	<u>88,809</u>

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Uniforms	1,099	1,280	1,253
	<u>1,099</u>	<u>1,280</u>	<u>1,253</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	716,592	-	402,458
Total Investments	<u>716,592</u>	<u>-</u>	<u>402,458</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2020</b>						
Building Improvements	177,498	-	-	-	(11,086)	166,412
Furniture and Equipment	54,236	25,216	-	-	(14,476)	64,975
Information and Communication Tech	36,897	11,758	(242)	-	(14,757)	33,656
Leased Assets	15,110	5,537	-	-	(7,670)	12,979
Library Resources	4,875	2,767	-	-	(1,682)	5,959
<b>Balance at 31 December 2020</b>	<b>288,616</b>	<b>45,278</b>	<b>(242)</b>	<b>-</b>	<b>(49,671)</b>	<b>283,981</b>

The net carrying value of equipment held under a finance lease is \$12,979 (2019: \$15,110)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Building Improvements	221,730	(55,318)	166,412
Furniture and Equipment	285,106	(220,131)	64,975
Information and Communication	145,464	(111,808)	33,656
Leased Assets	28,273	(15,294)	12,979
Library Resources	13,180	(7,221)	5,959
<b>Balance at 31 December 2020</b>	<b>693,753</b>	<b>(409,772)</b>	<b>283,981</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
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>

The net carrying value of equipment held under a finance lease is \$15,110 (2018: \$15,104)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
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>

### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	6,517	26,765	5,802
Accruals	5,087	6,208	4,895
Employee Entitlements - Salaries	98,647	62,410	80,772
Employee Entitlements - Leave Accrual	12,589	1,802	20,023
	<u>122,840</u>	<u>97,185</u>	<u>111,492</u>
Payables for Exchange Transactions	122,840	97,185	111,492
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>122,840</u>	<u>97,185</u>	<u>111,492</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income In Advance	191	48	182
Hall Bond	100	100	100
	<u>291</u>	<u>148</u>	<u>282</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	-	(4,250)	91,000
Increase/(decrease) to the Provision During the Year	889	13,000	(91,000)
Adjustment to the Provision	6,222	-	-
Provision at the End of the Year	<u>7,111</u>	<u>8,750</u>	<u>-</u>
Cyclical Maintenance - Current	7,111	8,750	-
Cyclical Maintenance - Term	-	-	-
	<u>7,111</u>	<u>8,750</u>	<u>-</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:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
No Later than One Year	\$ 8,104	\$ 6,917	\$ 7,444
Later than One Year and no Later than Five Years	7,334	9,505	10,001
	<u>15,438</u>	<u>16,422</u>	<u>17,445</u>

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

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

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Admin Bldg -Part Reroof & Toilet Upgrd <i>completed</i>	(8,588)	35,871	(27,283)	-	-
SIP Adventure Playground <i>in progress</i>	-	14,345	-	-	14,345
Totals	<u>(8,588)</u>	<u>50,216</u>	<u>(27,283)</u>	<u>-</u>	<u>14,345</u>

### Represented by:

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

14,345

-

14,345

2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Admin Bldg -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	<u>46,384</u>	<u>378,021</u>	<u>(432,993)</u>	<u>-</u>	<u>(8,588)</u>

## 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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	330	870
Full-time equivalent members	0.16	0.17
<i>Leadership Team</i>		
Remuneration	243,421	364,178
Full-time equivalent members	2.04	4.00
Total key management personnel remuneration	243,751	365,048
Total full-time equivalent personnel	2.20	4.17

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

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	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 \$000	2020 FTE Number	2019 FTE Number
100 - 110	2.00	-
	2.00	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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

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

### (b) Operating Commitments

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

## 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	178,269	320,827	133,019
Receivables	124,894	63,281	88,809
Investments - Term Deposits	716,592	-	402,458
Total Financial assets measured at amortised cost	1,019,755	384,108	624,286

### Financial liabilities measured at amortised cost

Payables	122,840	97,185	111,492
Borrowings - Loans	-	-	-
Finance Leases	13,920	16,422	15,939
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	136,760	113,607	127,431

## **25. Events After Balance Date**

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

## **26. Comparatives**

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

## **Ridgway School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$3,482 (excluding GST). The funding was spent on sporting endeavours.





BDO Wellington Audit Limited

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF RIDGWAY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 21 May 2021. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### 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.



BDO Wellington Audit Limited

### 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.

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

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



## Ridgway School Board of Trustees 2020

<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/ 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	Resigned as at 31/12/2020

**RIDGWAY SCHOOL**  
**AUDIT COMPLETION REPORT**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2020**



**BDO**



21 May 2021

Barbara Dean  
Chairperson  
Ridgway School  
Mormington Road, Brooklyn, Wellington, 6021  
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 2020.

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 the typed name and title.

Geoff Potter  
Partner  
Audit & Assurance Services

DDI: +64 4 4 498 3864  
Email: [geoff.potter@bdo.co.nz](mailto: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 2020 is complete. Subject to the resolution of matters arising in this report, review of the final draft financial statements, receipt of a signed letter of representation, approval by the Board of the financial statements and the finalisation of our audit completion procedures.

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

Uncorrected misstatements are documented at Appendix 1 and will be included in the letter of representation that you agree with Management's assertion that they are immaterial to the readers understanding of your financial statements.

## 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 2018.



## 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	Conclusion/Response
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.	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	Conclusion/Response
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.	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 were noted.
Asset Impairment if School is Demolished	
Area of Audit Emphasis	Conclusion/Response
From our interim procedures we became aware the school is to be demolished at the end of the year and to be rebuilt in 2021. If this occurs any school assets that are connected to buildings may need to be impaired as they will not necessarily have the economic benefits as originally intended.	We have raised this with your accounting service provider and confirmed with them and the school principal that all the assets recognised in the financial statements will have an economic life beyond the demolition and as such are recognised correctly.



### 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.

The findings and recommendations have been discussed and agreed with the School's Management.



## 4. REQUIRED COMMUNICATIONS WITH GOVERNANCE

Matter	How the matter was addressed
Auditors responsibility under generally accepted auditing standards	<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>
Confirmation of Audit Independence	<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 2020 audit were \$6,587.</p> <p>There were no other services provided by our firm for the financial year.</p>
Management Judgements and Estimates	<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 2018 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/ unadjusted 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. <b>We note that you did publish your 2019 Annual Report on your website.</b> The failure to publish your Annual Report on your website is a breach of section 87AB of the Education Act 1989.</p>



## 5. APPENDIX 1 - ADJUSTED AND UNADJUSTED 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)
Moving furniture equipment grant to equity	\$ -	\$ -	\$ (3,560.87)	\$ 3,560.87
Net Effect of Adjustments made:	-	-	(3,560.87)	3,560.87

### UNADJUSTED DIFFERENCES

There are no unadjusted differences found.



## 6. APPENDIX 2 - UPDATE ON FINDINGS FROM PRIOR YEAR

Annual report available on the school website is not the audited version

Finding

Update

Under section 87AB of the Education Act 1989, all schools are required to publish their annual report online.

The previous year annual report on the school website was the unaudited version.

UNCLEARED - We noted that you have uploaded the annual report to the school's website but not the audited version with the Audit Report attached. Due to the school being a public entity the annual report published on the school website should be the audited 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.





## Strategic Goals 2020 - 2021

The board has set **4 strategic Goals** and identified 4 areas in which to focus our efforts to achieve these goals.

### Our Children and Staff

1. ...achieve success

2. ...live happy and healthy lives

3. ...experience belonging

4. ...have strong connections to our community and environment

These focus areas...

1. Curriculum Development

2. Professional Learning,

3. Buildings and Grounds, and

4. Systems and Processes,

...reach into every aspect of school life and closely reflect our school values of Kakama, Manawaroa, Takohanga and Manaaki (*Resourcefulness, Resilience, Responsible and Manaaki*).





**School goal** - Staff and students work collaboratively in a healthy and inclusive school where our values are evident.

## Target Area: **Wellbeing**

### *background*

#### 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.

### Wellbeing Targets

#### Wellbeing Targets:

1. Reduce the percentage of in class incidents that must be recorded in eTAP so that these are less than 25% of total recorded incidents.
2. Reduce the percentage of incidents that occur outside R. 1-5 immediately after the bell has rung at the end of the morning tea or lunch breaks.

### Actions - *what we did*

1. Shared and discuss 2019 behaviour data with teachers
  - a. Teachers identified actions to improve transition times, including ensuring teachers were present at the end of break times and unlocking doors prior to end of breaks, making sure children have familiar routines and know what to carry on with if the teacher isn't there
2. Continued to monitor behaviour data to identify trends and patterns
3. Taught small groups of Year 4 children social skills and strategies including for calming themselves and turn taking
4. Taught children at Year 4 & 5 about the "Zones of Regulation" and strategies for managing their own emotions.
5. Referred individual children to RTLB and CAMHS
6. Teacher Aides ran games on the court for Year 1 - 3 children so that they had supervised activities at break times
7. Monitored individual children in the playground so that an adult could step in if required
8. Teachers encouraged children to plan their breaks, e.g. "Who will you play with?" "Where will you play?"

### Outcomes - *what happened?*

- There were no recorded incidents occurring while children lined up outside Rooms 1 - 5, and few, if any\*, incidents occurring while children lined up outside rooms on the field - this is due to teachers being on time for class so that children were not left unsupervised after the bell had rung.
- 31% of all recorded behaviours occurred in class.
  - Of these in class behaviours, 63% occurred in either Year 1 (x36) or Year 4 (x28)
  - physical hurting or intimidation of peers were the most frequently occurring type of recorded behaviour, followed by interruptions or non-compliance
- Teachers were proactive in working with families to support children with extreme anxiety that resulted in behavioural

\*There are 5 incidents that could have occurred while children were waiting to enter classrooms on the field at the end of break times, however that exact time of each incident is unclear.



### Reasons for the variance? - *Why did it happen*

- Teachers were successful in making changes to 'lining up' routines and this was effective in improving behaviour at the end of break times.
- A larger than usual number of 5 year olds enrolled during the year, which caused some overcrowding in the Year 1 learning spaces. The school identified that 7 of this cohort have very high needs in one or more areas and made various support applications.
- COVID - some children exhibited heightened anxiety which increased in Term 3 when they had greater expectation on them in the classroom.

### Evaluation - *Where to next?*

- Identify children who have not responded to school based programmes and refer these individuals to the RTLB service or to the Severe Behaviour Team so that appropriate support can be attained.
- Positive Learning for Behaviour systems in the school need some further development, in particular
  - Monitoring of recorded behaviours needs to occur more frequently so that children developing a pattern of behaviours are noticed earlier.
  - Teachers need more clarity on how to respond to particular behaviours and more support to manage extreme behaviours of a small number of children.





## Target Area: **Maths Year 2 - 3**

### Background information

Teachers identified children for this target group based on their knowledge of the learner and the previous year's assessment information. Some children in this target group have since left the school.

### Maths Achievement Targets Year 2-3

4. 9 out of 13 children who did not meet expectations for **basic facts** in 2019, will do so in 2020, and the remaining 3 will make significant progress to move out of the "well below" category in this aspect of maths.
5. All 12 children will make significant progress in maths so that they meet expectations for their year level by the end of the year.

### Actions - *what we did*

1. Provided MathsSeeds to all Year 1 - 3 children (due to Covid-19 Lock down)
2. Reduced the testing expectations in maths (to reduce workload for teachers following Covid-19)
3. Wellbeing focus in Term 2. There was no assessment or formal maths instruction. There were opportunities for all children to engage in maths games and rich maths tasks.

### Outcomes - *what happened?*

Teacher's end of year OTJs show that just 5 children in Year 2 - 3 have not quite met expectations in maths. None of this group were identified in the 2020 maths target group.

#### Maths Target 4

- Teachers did not collect Basic facts data at the end of 2020.

#### Maths Target 5

- There are 10 children from this target group remaining in the school.
- Teachers have judged that all 10 children are achieving expectations at the end of the year

### Reasons for the variance? - *Why did it happen?*

Our expectations for achievement in maths at Year 3 are quite broad, spreading over 3 sub-levels. There are 6 children who achieved at the lowest level within this band; 3 of these children had not yet been at school for 3 years. For the 3 that had already turned 8 years of age, these expectations may actually be too low.

Teacher judgements were not moderated in 2020 or in 2019.

### Evaluation - *Where to next?*

1. Review and change if necessary the school wide expectations for achievement in maths.
2. Check Basic Facts achievement data in Term 1, 2021 to ensure that children are achieving appropriately
  - a. Implement further actions if not
3. Review the Assessment and Reporting Schedule for maths to ensure that appropriate monitoring of progress in learning can take place.



4. Add children who did not achieve expectations, or who were judged to achieve at the lowest end of our expectation band, to the Maths Watch Group for 2021 and monitor progress in key aspects of maths.
5. Refresh teacher understandings of what mathematics should be learnt at each level
6. Moderate teacher judgements so that we can maintain confidence that these are reliable.



**School goal** - all students are successful and learn to the best of their ability

## Target Area: **Maths Year 4 - 8**

### Background information

- The school has previously identified a large group of learners in Year 4 who require extra support to be successful in maths.
- Teachers selected children for this target group based on their knowledge of the learners and previous year's assessment information.

### Maths Achievement Targets Y4 - 8

1. 6 learners in Year 5 - 8 who did not meet teacher's expectations for achievement in maths in 2019 will show significant improvement in both IKAN and GloSS by the end of the year, achieving year level expectations.
2. 2 learners will achieve their independent learning goals in 2020 and show significant progress.
3. 7 of the 10 Year 4s not yet meeting expectations will make significant progress in maths to achieve year level expectations when assessed on the Junior Assessment in Mathematics at the end of the year.

### Actions - what we did

1. Continued specialist maths teacher for Years 4 - 5
2. Year 4 were provided with teacher aide time to support learners in class
3. Continued use of Mathletics for Year 4 - 8
4. Reduced the testing expectations in maths (primarily in response to Covid-19)
5. Wellbeing focus in Term 2. There was no assessment or formal maths instruction. There were opportunities for all children to engage in maths games and rich maths tasks.

### Outcomes - what happened?

#### Maths Target 1

There are **11** Year 5 - 8 students whose data has been included in this analysis

Year 5 - 8: **5** ākonga made significant progress based on OTJs, 2 of these ākonga made significant progress as shown by GloSS &/or IKAN results, 3 of these ākonga achieved end of year expectations While not showing progress in all areas of GloSS or IKAN, **6** ākonga did make significant progress in one or more areas.

#### Maths Target 2

**1** learner showed significant progress on individual learning goals.

#### Maths Target 3

Year 4:

**8** Year 4s remain in the school at the end of 2020, **2** of this group have made significant progress and met end of year expectations

While 84% of all students in the school met or exceeded expectations in Maths only 76% of Year 4 - 8 ākonga met or exceeded expectations. Most of the ākonga in our Y4-8 maths target group did not make satisfactory progress as determined by OTJs.

### Reasons for the variance? - Why did it happen?

The disruption to learning brought about by Covid-19 is a likely and obvious reason for the variance.



There are a number of consequences brought about from the Covid-19 disruptions that will have contributed to this group not making the progress we had sought, including reduced teaching and assessment. Had our assessment schedule been maintained it may have highlighted low progress to teachers which may have resulted in further steps being taken to support learning.

We noticed that a large group of children struggled to engage in school during term 2 & 3, and believe that this is at least in part due to the impact of Covid 19 on their family life.

### Evaluation - *Where to next?*

1. Review the assessment schedule for 2021 ensuring this enables monitoring of low progress ākonga in maths
  - a. Ensure that 9 grid analysis is carried out after key assessments
2. Set up a Maths Watch Group in the school SMS to easily track progress
3. Schedule monitoring of achievement in the school calendar following assessment events so that checking in on these learners is prioritised.
4. Schedule moderation of OTJs twice a year to ensure that all teachers understand what constitutes success in maths at each year level at Ridgway School
5. Trial Prime Maths in Years 2 - 5



**School goal - all students are successful and learn to the best of their ability**

**Target Area: Reading in Years 2 - 3**

**Background information**

- 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.

**Achievement Targets**

1. All 9 of the children in Year 3 will be reading at or above an 8 year old level by the end of this year.

**Actions - what we did**

1. Teachers who received training in the SHARP Reading instructional method
2. Attendance at Yolanda Sorryl phonics courses
3. SHARP reading 3x per week in terms 3 and 4
4. Phonics 4x per week in terms 3 and 4
5. Early Words programme 2-3x per week with teacher aides for children in target group
6. Reading Recovery was offered to 6 students during the year

**Outcomes - what happened?**

- 3 children made accelerated or more than 1 years worth of progress; these children are now reading at an 8 year old level.
- 2 children made normal progress, but are still not reading at an age appropriate level
- 4 have not made a year's worth of progress meaning that they are now even further behind than they were a year ago. These 3 will need extra support in 2021 to accelerate their learning

**Evaluation - Where to next?**

1. Ensure that all Year 1 - 3 teachers have training opportunities in the SHARP instructional method
2. Provide teachers with feedback from expert practitioners on their delivery of SHARP lessons
3. Provide children not yet reading at age appropriate levels with extra practice opportunities during the week with teachers and peers
4. Create a Reading watch group and check progress 2 x per term using running records.



**School goal - all students are successful and learn to the best of their ability**

## **Target Area: Reading in Years 4 - 8**

### **Background information**

#### **Year 4**

- The school have identified a large group of Year 4 learners who are not yet achieving expectations
- This group have previously been provided with extra in class supports to boost their learning
- A number of children in this group struggle to regulate their own behaviour and some demonstrate considerable anxiety in a range of classroom situation

### **Reading Achievement Targets Y4-8**

1. 13 of the 16 identified learners in Years 4 - 8 will make more than one years' worth of progress by the end of 2020, as measured by their scale score on the STAR given in Term 4.

### **Actions - what we did**

1. 1hour TA time per day to be provided to Year 4 learners to assist learners at literacy time.
2. Extra TA support from RTLBs and MOE Covid support funding provided to learners in Year 4 & 5
3. Continued Read and Feed across the school
4. Rainbow Reading programme for children in Year 4.
5. Tried the Learning Village ESOL programme

### **Outcomes - what happened?**

- According to teacher end of year OTJs, 10 learners in this group made more than a year's worth of progress and 9 are now achieving year level expectations.
- 5 children in Year 4 will need significant extra support in 2021 to make progress, and one Y8 will need increased support.

### **Reasons for the variance? - Why did it happen?**

- ESOL learners and those with diagnosed learning difficulties, e.g. dyslexia have not made sufficient progress. Teachers have not been able to motivate these learners to engage in reading programmes.
- Reading Eggspress was particularly effective for some learners
- Not all children maintained regular reading during lock down, and some struggled to settle back into school once it was over. Some continued to experience anxiety related to Covid 19's impact on their family even into Term 4.

### **Evaluation - Where to next?**

1. ESOL learners need increased support. The SENCO will consult with MOE advisers about how best to provide this.
2. Continue to provide training in the SHARP reading method, and use expert practitioners to give feedback to teachers on how they implement this in class
3. Teachers will consider how to and increase reading mileage for all ākongā and promote the achievement of advanced comprehension strategies for good readers who do not always challenge themselves.





**School goal** - all students are successful and learn to the best of their ability

**Target Area: Writing Year 2 & 3**

**Background information**

### Achievement Target

1. By the end of the year, 8 of the 15 children in Years 2-3 who did not meet expectations in writing in 2019, will have (mostly) independently written at least one piece that meets year level expectations using the e-AsTTle indicators.
2. The remaining 7 children in Years 2-3 who did not meet expectations in writing in 2019, will have made more than a years' worth of progress, judged using the e-AsTTle indicators.

### Actions - what we did

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

### Outcomes - what happened?

All of the children in Year 2 - 3 have made at least 1 year's worth of progress in writing, however only one has made more than a year's worth of progress.

These children will all need targeted support in 2021.

### Reasons for the variance? - Why did it happen?

- The disruption to learning brought about by Covid-19 is a likely and obvious reason for the variance. There are a number of consequences brought about from the Covid-19 disruptions that will have contributed to this group not making the progress we had sought, including reduced teaching and assessment in Term 2.

### Evaluation - Where to next?

- New teachers in Year 2-3 will need training in teaching phonics and expert support from colleagues to ensure they
- Extra staffing will be provided in the Year 2-3 area in 2021 to ensure progress continues and is accelerated.
- Children moving into Year 4 will need strong supports to accelerate their learning. A group RTLB referral will be made.



**School goal** - all students are successful and learn to the best of their ability

**Target Area: Writing Year 4 - 8**

**Background information**

Teachers have selected children for this target group based on their knowledge of the learners and assessment information.

**Achievement Target**

1. By the end of the year, 13 of the 19 children in Years 4-8 who did not meet expectations in writing in 2019, will have (mostly) independently written at least one piece that meets year level expectations using the e-AsTTle indicators.
2. A further 3 of 19 children will make significant progress (more than a year's worth) towards meeting year level expectations. The remaining 3 students will have achieved the specific goals set for them in their independent learning plans.

**Actions - what we did**

1. Buddy writing programme supported by RTLb for Year 4 and Year 5 children ran during Term 3
2. 1hour TA time per day to be provided to Year 4 learners to assist learners at literacy time.
3. Extra TA support from RTLb and MOE Covid support funding provided to learners in Year 4 & 5
- 4.

**Outcomes - what happened?**

*18 children from this target group remain in the school at the end of the year*

- 7 from this group have made more than a year's worth of progress
- 9 of the Year 5 and Year 6 children in this target group have met expectations at the end of the year, indicating that they have made significant progress.
- Year 4 & 5 children displayed better attitudes to writing following the buddy writing initiative. Some achievement gains were also made.
- 9 children made insufficient progress (less than a year's worth of progress)

**Reasons for the variance? - Why did it happen?**

The disruption to learning brought about by Covid-19 is a likely and obvious reason for the variance. There are a number of consequences brought about from the Covid-19 disruptions that will have contributed to this group not making the progress we had sought, including reduced teaching and assessment in Term 2. Anxiety driven student behaviour in Term 3 disrupted learning and we believe in part was due to the impact of Covid-19 and its effect on family life.

**Evaluation - Where to next?**

1. The SLT will create a Writing Watch Group and monitor progress of this group twice a term using success indicators agreed with teachers
2. The Assessment and Reporting schedule will be reviewed and updated to ensure that monitoring of learner progress provides useful information at timely intervals to better monitor progress.