

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF SOMERSET CRESCENT SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Somerset Crescent School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Ltd (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, 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.

Our audit was completed on 28 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 26 on page 17 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 information included in the Analysis of Variance, the Kiwi Sport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

SOMERSET CRESCENT SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2363
Principal: Teena Johnson
School Address: 45 Somerset Crescent, Palmerston North
School Postal Address: 45 Somerset Crescent, Palmerston North
School Phone: 06 354 3274
School Email: office@somersetcrest.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Tony Coffin	Chairperson	Elected	Journalist	2022
Teena Johnson	Principal	ex Officio	Principal	
Dennis Argyle	Parent Rep	Co-opted	IT Consultant	2022
Marama Plumridge	Parent Rep	Elected	Teacher Aide	2022
Jessamyne Duffy	Parent Rep	Elected	Parent	2022
Emma Hollows	Parent Rep	Elected	Parent	2022
Tracy Kirk	Parent Rep	Elected	Teacher Aide	2022
Eseta Samuelu	Parent Rep	Co-opted	Teacher Aide	2022
Vicky Arnold	Staff Rep	Elected	Deputy Principal	2022
Mrs Meti	Parent Rep	Elected		2019

Accountant / Service Provider: Openbook Solutions Limited

SOMERSET CRESCENT SCHOOL

Annual Report - For the year ended 31 December 2019

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Somerset Crescent 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.

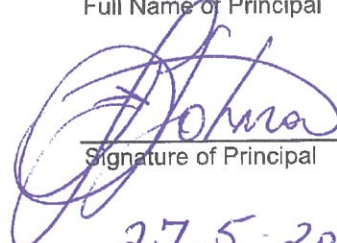
The School's 2019 financial statements are authorised for issue by the Board.

Tony David Cottin
Full Name of Board Chairperson


Signature of Board Chairperson

27.5.20
Date:

Teena Debbie Johnson
Full Name of Principal


Signature of Principal

27.5.20
Date:

Somerset Crescent School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,073,416	1,993,338	2,091,465
Locally Raised Funds	3	49,945	53,027	44,590
Interest income		7,443	8,600	5,086
		<hr/>	<hr/>	<hr/>
		2,130,804	2,054,965	2,141,141
Expenses				
Locally Raised Funds	3	30,576	35,803	24,233
Learning Resources	4	1,411,427	1,434,035	1,568,335
Administration	5	165,211	160,541	152,378
Finance		1,813	2,772	2,827
Property	6	442,036	367,860	371,476
Depreciation	7	51,377	53,859	54,634
Loss on Disposal of Property, Plant and Equipment		16,786	2	1,031
		<hr/>	<hr/>	<hr/>
		2,119,225	2,054,872	2,174,914
Net Surplus / (Deficit) for the year		11,579	93	(33,773)
Other Comprehensive Revenue and Expenses		0	0	0
Total Comprehensive Revenue and Expense for the Year		11,579	93	(33,773)

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



Somerset Crescent School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		237,628	237,628	264,224
Total comprehensive revenue and expense for the year		11,579	93	(33,773)
Capital Contributions from the Ministry of Education Contribution - SNUP		0	0	7,177
Equity at 31 December	24	249,207	237,721	237,628
Retained Earnings		249,207	237,721	237,628
Equity at 31 December		249,207	237,721	237,628

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.



Somerset Crescent School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	123,587	14,252	23,589
Accounts Receivable	9	83,866	95,000	99,988
GST Receivable		2,666	5,000	6,370
Prepayments		6,996	8,000	7,550
Inventories	10	4,888	5,000	4,750
Investments	11	166,725	220,000	206,614
		<u>388,728</u>	<u>347,252</u>	<u>348,861</u>
Current Liabilities				
Accounts Payable	13	107,778	125,000	121,600
Revenue Received in Advance	14	1,871	3,000	2,845
Provision for Cyclical Maintenance	15	3,733	13,000	13,133
Painting Contract Liability - Current Portion	16	15,445	15,445	15,445
Finance Lease Liability - Current Portion	17	8,808	11,532	10,996
Funds held for Capital Works Projects	18	68,783	0	13,145
		<u>206,418</u>	<u>167,977</u>	<u>177,164</u>
Working Capital Surplus/(Deficit)		182,310	179,275	171,697
Non-current Assets				
Property, Plant and Equipment	12	217,796	213,116	214,472
		<u>217,796</u>	<u>213,116</u>	<u>214,472</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	139,593	140,504	112,982
Painting Contract Liability	16	9,754	12,614	25,199
Finance Lease Liability	17	1,551	1,551	10,360
		<u>150,899</u>	<u>154,670</u>	<u>148,540</u>
Net Assets		249,207	237,721	237,628
Equity				
	24	<u>249,207</u>	<u>237,721</u>	<u>237,628</u>

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



Somerset Crescent School
Statement of Cash Flows
For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	627,454	638,837	648,835
Locally Raised Funds	50,135	51,427	49,146
Goods and Services Tax (net)	3,704	(1,370)	737
Payments to Employees	(304,276)	(342,684)	(402,422)
Payments to Suppliers	(248,862)	(252,420)	(249,066)
Cyclical Maintenance Payments in the year	(8,889)	0	(5,750)
Interest Paid	(1,813)	(2,774)	(2,827)
Interest Received	7,875	8,600	4,360
Net cash from / (to) the Operating Activities	125,329	99,616	43,014
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(69,794)	(52,503)	(79,658)
Purchase of Investments	0	(13,386)	(106,614)
Proceeds from Sale of Investments	39,889	0	0
Net cash from / (to) the Investing Activities	(29,905)	(65,889)	(186,272)
Cash flows from Financing Activities			
Finance Lease Payments	(5,474)	(5,474)	(4,368)
Painting contract payments	(24,445)	(24,445)	(24,445)
Funds Held for Capital Works Projects	34,493	(13,145)	33,250
Net cash from Financing Activities	4,574	(43,064)	4,437
Net increase/(decrease) in cash and cash equivalents	99,998	(9,337)	(138,821)
Cash and cash equivalents at the beginning of the year	8	23,589	162,410
Cash and cash equivalents at the end of the year	8	123,587	14,252
		23,589	

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.



Somerset Crescent School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Somerset Crescent 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.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	15 years
Leasehold Improvements	10 - 33 years
Furniture and Equipment	4 - 15 years
Information and Communication Technology	3 - 20 years
Leased assets	3 - 5 years
Library resources	12.5% diminishing value / 5 - 20 straight line

l) 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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, should the School be unable to provide the services to which they relate.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

The School's financial liabilities comprise accounts payable, 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	515,112	555,694	563,212
Teachers' salaries grants	1,184,742	1,140,000	1,214,771
Use of Land and Buildings grants	255,657	210,540	222,525
Resource teachers learning and behaviour grants	2,957	1	4,956
Other MoE Grants	102,264	73,843	86,002
Other government grants	12,686	13,260	0
	2,073,416	1,993,338	2,091,465

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	16,816	6,951	14,246
Fundraising	859	1,203	0
Trading	16,083	23,048	18,641
Activities	16,187	21,825	11,704
	49,945	53,027	44,590
Expenses			
Activities	14,427	12,301	5,381
Trading	15,766	23,000	18,554
Fundraising (costs of raising funds)	383	502	298
	30,576	35,803	24,233
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	19,369	17,224	20,358

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	22,060	32,666	30,375
Information and communication technology	5,680	12,501	13,834
Library resources	693	1,501	1,932
Employee benefits - salaries	1,377,237	1,377,467	1,510,716
Staff development	5,758	9,900	11,478
	1,411,427	1,434,035	1,568,335

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,799	5,519	4,659
Board of Trustees Fees	5,482	7,300	5,198
Board of Trustees Expenses	10,028	8,776	7,045
Communication	2,224	4,300	3,949
Consumables	6,893	8,200	8,111
Other	19,189	11,571	18,667
Employee Benefits - Salaries	106,602	105,215	94,776
Insurance	6,284	5,800	5,813
Service Providers, Contractors and Consultancy	3,710	3,860	4,160
	165,211	160,541	152,378



6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	41,517	43,841	41,621
Cyclical Maintenance Expense	26,101	27,390	24,140
Grounds	14,103	13,302	7,275
Heat, Light and Water	22,886	24,000	23,795
Rates	6,411	6,286	6,289
Repairs and Maintenance	70,048	38,501	43,671
Use of Land and Buildings	255,657	210,540	222,525
Security	5,313	4,000	2,159
	442,036	367,860	371,476

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	1,714	1,134	1,137
Furniture and Equipment	17,437	15,268	15,701
Information and Communication Technology	18,066	24,236	24,236
Leased Assets	10,459	9,776	10,088
Library Resources	3,702	3,444	3,471
	51,377	53,859	54,634

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	122,242	14,252	22,519
Bank Call Account	1,345	0	1,069
Cash and cash equivalents for Cash Flow Statement	123,587	14,252	23,589

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

Of the \$123,587 Cash and Cash Equivalents, \$68,783 is held by the School on behalf of the Ministry of Education. These funds are required to be spent on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,836	0	4,000
Interest Receivable	810	0	1,242
Teacher Salaries Grant Receivable	80,220	95,000	94,747
	83,866	95,000	99,988
Receivables from Exchange Transactions	3,646	0	5,242
Receivables from Non-Exchange Transactions	80,220	95,000	94,747
	83,866	95,000	99,988



10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	863	2,000	501
School Uniforms	4,025	3,000	4,249
	<u>4,888</u>	<u>5,000</u>	<u>4,750</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	166,725	220,000	206,614
Non-current Asset			
Long-term Bank Deposits	0	0	0
Total Investments	<u>166,725</u>	<u>220,000</u>	<u>206,614</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	23,218	5,762	0	0	(1,714)	27,267
Furniture and Equipment	89,555	49,788	(4,563)	0	(17,437)	117,343
Information and Communication	60,460	15,356	(12,222)	0	(18,066)	45,528
Leased Assets	19,654	0	0	0	(10,459)	9,195
Library Resources	21,584	581	0	0	(3,702)	18,463
Balance at 31 December 2019	<u>214,472</u>	<u>71,487</u>	<u>(16,786)</u>	<u>0</u>	<u>(51,377)</u>	<u>217,796</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	4,592	(4,592)	0
Building Improvements	41,024	(13,757)	27,267
Furniture and Equipment	326,173	(208,831)	117,343
Information and Communication	189,359	(143,831)	45,528
Leased Assets	38,879	(29,684)	9,195
Library Resources	89,817	(71,354)	18,463
Balance at 31 December 2019	<u>689,844</u>	<u>(472,048)</u>	<u>217,796</u>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	24,356	0	0	0	(1,137)	23,218
Furniture and Equipment	51,481	53,775	0	0	(15,701)	89,555
Information and Communication	64,065	21,663	(1,031)	0	(24,236)	60,460
Leased Assets	26,394	3,348	0	0	(10,088)	19,654
Library Resources	22,582	2,473	0	0	(3,471)	21,584
Balance at 31 December 2018	<u>188,877</u>	<u>81,260</u>	<u>(1,031)</u>	<u>0</u>	<u>(54,634)</u>	<u>214,472</u>



	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	4,592	(4,592)	0
Building Improvements	35,262	(12,043)	23,218
Furniture and Equipment	300,797	(211,243)	89,555
Information and Communication	264,471	(204,011)	60,460
Leased Assets	38,879	(19,225)	19,654
Library Resources	89,236	(67,652)	21,584
Balance at 31 December 2018	733,237	(518,765)	214,472

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	16,468	19,000	15,767
Accruals	8,164	8,000	8,003
Employee Entitlements - salaries	80,220	95,000	94,747
Employee Entitlements - leave accrual	2,926	3,000	3,083
	107,778	125,000	121,600
Payables for Exchange Transactions	107,778	125,000	121,600
	107,778	125,000	121,600

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	1,871	3,000	2,845
	1,871	3,000	2,845

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	126,115	126,115	107,725
Increase/ (decrease) to the Provision During the Year	26,100	27,390	27,390
Use of the Provision During the Year	(8,889)	0	(9,000)
Provision at the End of the Year	143,327	153,504	126,115
Cyclical Maintenance - Current	3,733	13,000	13,133
Cyclical Maintenance - Term	139,593	140,504	112,982
	143,327	153,504	126,115

16. Painting Contract Liability

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	15,445	15,445	15,445
Non Current Liability	9,754	12,614	25,199
	25,199	28,059	40,644



In 2014 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$20,843. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	9,488	9,500	12,851
Later than One Year and no Later than Five Years	1,165	1,000	10,653
Later than Five Years	0	0	0
	10,653	10,500	23,504

18. Funds 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 Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Roofing Project	<i>in progress</i>	0	33,113	(24,797)	0	8,316
Special Needs Toilets	<i>in progress</i>	(4,326)	68,284	(3,491)	0	60,467
Blk 2 Alterations & Toilet Upgrade	<i>completed</i>	(20,080)	0	(350)	20,430	0
Special Needs Property Mod - Fence	<i>completed</i>	37,551	2,467	(40,018)	0	0
Totals		13,145	103,865	(68,657)	20,430	68,783

Represented by:

Funds Held on Behalf of the Ministry of Education	68,783
Funds Due from the Ministry of Education	0
	68,783

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
10 Yr Property Plan	<i>completed</i>	4,301	0	(5,355)	1,054	0
Special Needs Toilets	<i>in progress</i>	0	0	(4,326)	0	(4,326)
Blk 2 Alterations & Toilet Upgrade	<i>in progress</i>	(20,080)	0	0	0	(20,080)
Special Needs Property Mod - Fence	<i>in progress</i>	0	37,551	0	0	37,551
Totals		(15,779)	37,551	(9,681)	1,054	13,145

19. 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.

20. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,482	5,198
Full-time equivalent members	0.05	0.09
<i>Leadership Team</i>		
Remuneration	327,758	258,112
Full-time equivalent members	3.00	2.50
Total key management personnel remuneration	333,240	263,310
Total full-time equivalent personnel	3.05	2.59

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

Principal

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

	2019 Actual \$000	2018 Actual \$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	0	0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	0.00	0.00
110 - 120	0.00	0.00
	0.00	0.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	0	0
Number of People	0	0

22. 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into the following capital commitments:

(a) A contract to have the roofing redone as agent for the Ministry of Education. This project will be fully funded by the Ministry of Education. \$33,113 has been received of which \$24,797 has been spent on the project to date. This project has been approved by the Ministry;

(b) A \$85,284 contract to build a new Special Needs toilet block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$68,284 has been received of which \$7,818 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) The purchase of 46 Acer Notebooks with the value \$11,684 and the purchase of a Vacuum Chipper with the value \$1,599.

(Capital commitments at 31 December 2018: \$41,723)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) Painting contract;

	2019 Actual \$	2018 Actual \$
No later than One Year	5,398	9,258
Later than One Year and No Later than Five Years	8,229	13,627
Later than Five Years	0	0
	13,627	22,885

24. 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.



25. 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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	123,587	14,252	23,589
Receivables	83,866	95,000	99,988
Investments - Term Deposits	166,725	220,000	206,614
Total Loans and Receivables	374,178	329,252	330,191

Financial liabilities measured at amortised cost

Payables	107,778	125,000	121,600
Finance Leases	10,360	13,083	21,356
Painting Contract Liability	25,199	28,059	40,644
Total Financial Liabilities Measured at Amortised Cost	143,336	166,142	183,600

26. 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.

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.

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:

1. Note 8 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.
2. Note 9 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



Somerset Crescent School

Kiwisport

For the Year Ended 31 December 2019

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2019 the school received \$3149.19 (excl GST). The funding was spent on sporting endeavors.



Analysis of Variance Reporting

School Name:	Somerset Crescent School	School Number:	2363
Strategic Aim:	<p>Focus on 'raising student achievement' - particularly in Literacy and Numeracy for our Priority Learners. Continue to build teacher capability in teaching writing. Encourage community/whanau participation in student learning.</p>		
Annual Aim:	<p>Increase the number of students in this cohort to be working at or above in writing.</p>		
Target:	<p>In 2019 in our Year 5 cohort there are 13 students who are below. Of these students 7 are Maori. Of these students 3 are Pasifika. Of these students 1 is Asian. Of these students 1 is Australian. Of these students 1 are European. We expect that all of these students will make accelerated progress in 2019. This means that these students will be 'at' or 'above' in writing by the end of the year.</p>		
Baseline Data:	<p>Analysis of schoolwide writing data at the end of 2018 identified some concerns about the students who were below in <u>Year 4</u>. There were also a small number of students who were just achieving 'at' in Term 4 2018. They have been included in this cohort.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>The Year 5 students who were working well below & below were identified.</p> <p>Use of Mentor Texts - hard copies & online version.</p> <p>Structured programmes in place.</p> <p>Use of effective teaching strategies.</p> <p>High motivation provided.</p> <p>Role modelling the writing process.</p> <p>Provide lots of visuals/word walls etc for the children to go to and use.</p> <p>Have fun writing areas - phone booth, rocket, tent with cool writing tasks to complete.</p> <p>Give resources to families to use at home.</p> <p>Conference.</p> <p>Set goals.</p> <p>Use the matrix to highlight achievements.</p> <p>Give feedback and feed forward.</p> <p>Give oral feedback.</p>	<p><u>From the Year 5 cohort</u></p> <p>There were 13 students who are <u>below</u>.</p> <p>7 are Maori. 3 are Pasifika. 1 is Asian 1 is Australian 1 is European.</p> <p><u>Results</u></p> <p>We had 2 students leave our school.</p> <p>We have 1 student who stayed at the same level.</p> <p>We have 10 students who went up part of a level or a level.</p> <p>Of these 13 students.. 4 are Below, & 5 are At. 1 is Above.</p> <p>1 made no progress. 7 made progress. 3 students made accelerated progress.</p>	<p>Even though there are still 4 of these students still in the Below category, they have made writing progress within the writing stage, as well as progress in their confidence to take risks when attempting new words and stringing together sentences.</p> <p>2 are ESOL students. Planned, consistent ESOL support was in place.</p> <p>Mentor Texts motivated writing and built confidence and enjoyment for writing.</p> <p>Accessing literacy expert & RTLit Liz Hansen provided explicit teaching strategies and knowledge impacting favourably on teacher practice and student outcomes.</p> <p>Effective writing programmes were in place, and effective practices shared.</p> <p>Tracking of data in classes, across teams and across the school provided visual evidence of acceleration and progress. Shift Sheets and Evaluation of Assessment sheets were introduced and used at the end of each term.</p>	<p>Further professional development around analysing data, Literacy Progressions and Curriculum Levels.</p> <p>Analysation of assessment data.</p> <p>Tracking the acceleration and progress of the target groups by teachers, team leaders and management.</p> <p>Continue to use Shift Sheets and Evaluation of Assessment sheets.</p> <p>Planning of writing lessons, units and programmes will be specific and needs based. They will extend and challenge our students. They will motivate and excite students to write and express themselves through the written word.</p> <p>Administering, analysing and moderating within teams and across the school throughout the year.</p> <p>Continued use of 'Mentor Texts' across the school and adding more of these to the kit.</p>

Monitor writing programme.

Celebrate writers.

Targeted PD in writing and writing assessment delivered by Liz Hansen (RTLit).

Continuation of the use of Stephen Graeme - structures and tools.

ESOL children received extra in class and out of class support with Teacher Aides working through reading/writing programmes.

Professional development around how to implement an effective writing programme was discussed and shared in team and staff meetings.

Team Leaders tracking children's progress using various visual tools.

Staff planning and assessment is well prepared highlighting the individual needs of students and/or target groups that linked with their teacher inquiry.

Regular sharing of evidence of teaching and progress of these students at staff and team meetings.

Consistent and regular daily teaching of established spelling programmes throughout the school.

Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.

Observation feedback and feedforward have provided specific 'next steps', and acknowledgement of explicit/effective teaching practices.

Planning and Assessment Reviews.

A Literacy Leader and Literacy Curriculum Team in place.

Whole school use of rubrics, matrices, and exemplars so students can see and understand where they are in their learning, what they achieve and where they go to next.

Displaying examples of 'excellent practices' of Somerset Crescent School student work around the writing stages.

Teacher expectation of students' ability and capability challenged and improved through professional development and discussion.

Continuation of professional development time in Team Meetings and Staff Meetings based around priority learners.

Team Leaders tracking their team's priority learner data in a consistent manner. Sharing acceleration and progress/or not of their students. Discussing and challenging each other as to why or why not progress occurred.

Observation of focused teaching by Team Leaders with feedback and feedforward.

Consistent and regular daily teaching of writing throughout the school.

Team collaboration for support in sharing and planning writing activities and setting goals and expectations.

Communicate regularly with whanau.

Continuation of the Early Words programme across the school.

Continuation of the ESOL support.

Observation feedback and feedforward provided from Team Leaders that acknowledge explicit and effective teaching practices in literacy, and that challenge ineffective teacher practices in literacy sparking change and improvement.

Observation feedback and feedforward will provide specific 'next steps', and acknowledgement of explicit/effective teaching practices.

Planning and Assessment Reviews will improve, allowing more time for reflection and sharing of planning and assessment practices.

Writing programmes and practices will be monitored and shared amongst teams and across the school.

Whanau Hui

Planning for next year:

Ensure our 2020 Budget supports the necessary professional development staff require to improve their practice, and provide the tools and resources to support them and the students.

Professional development to continue.

Ensure writing data is correctly entered into eTap and analysed by teachers and team leaders.

Ensure the tracking of our priority learners progress is undertaken. That it is reflected upon and analysed throughout the year via teacher's 'planning and assessment' as well as recorded in ETap, and Teacher Inquiries.



Analysis of Variance Reporting

School Name:	Somerset Crescent School	School Number:	2363
Strategic Aim:	Focus on 'raising student achievement' - particularly in Literacy and Numeracy for our Priority Learners Continue to build teacher capability in teaching writing. Encourage community/whanau participation in student learning.		
Annual Aim:	Increase the number of students in this cohort to be working at or above in reading.		
Target:	<p>In 2019 in our Year 3 cohort there are 13 students who are below.</p> <p>Of these students 6 are Maori.</p> <p>Of these students 4 are Pasifika.</p> <p>Of these students 1 is Asian.</p> <p>Of these students 2 are European.</p> <p>We expect that all of these students will make accelerated progress in 2019. This means that these students will be at or above in reading by the end of the year.</p>		
Baseline Data:	<p>Analysis of schoolwide writing data at the end of 2018 identified some concerns about the students who were below in Year 2.</p> <p>There were also a small number of students who were just achieving 'at' in Term 4 2018. They have been included in this cohort.</p> <p>There are 11 students in this cohort.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>The Year 3 students who were working well below & below were identified.</p> <p>The Literacy Leader provided support to staff.</p> <p>Monitor these students closely and expect accelerated progress.</p> <p>Provide professional development through a RTLit around planning and assessment - Liz Hansen.</p> <p>Analyse the students individual needs. Evaluation Sheets and Shift Sheets completed at the end of each term for teachers to reflect on student progress and effective teaching.</p> <p>Record evidence through the online appraisal site of their teacher performance through their teacher inquiry.</p> <p>Setting explicit goals and expectations.</p> <p>Team Leaders display visual monitoring charts (from SMS eTap) to use as progress indicators and from which professional discussion and dialogue can occur (reflection, self review, differentiation).</p>	<p><u>From the Year 3 cohort</u></p> <p>There were 13 students who were <u>below</u>.</p> <p>6 are Maori. 4 are Pasifika. 1 is Asian. 2 are European.</p> <p><u>Results</u></p> <p>12 students remain at school in Term 4 2019</p> <p>Of these 12 students... No students went down levels. No students stayed at the same level, and All 12 students went up a level/levels.</p> <p>Of the 12 students... 0 are well below. 6 are Below. 1 is At &, 5 are Above.</p> <p>6 students made progress. 6 students made accelerated progress.</p>	<p>Of these students x4 are ESOL students.</p> <p>Planned, consistent ESOL support was in place.</p> <p>Accessing literacy expert & RTLit Liz Hansen provided explicit teaching strategies and knowledge impacting favourably on teacher practice and student outcomes.</p> <p>Effective reading programmes were in place, and effective practices shared.</p> <p>Tracking of data in classes, across teams and across the school provided visual evidence of acceleration and progress.</p> <p>Spelling programmes provided some students with skills and knowledge that supported their alphabet and sound development.</p> <p>Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.</p> <p>Professional Development through DMIC, particularly around group norms and talk moves has spread into the</p>	<p>Based on the outcomes from last year in 2020 there will be....</p> <p>Further professional development around analysing data.</p> <p>Improve assessment practices.</p> <p>Tracking the acceleration and progress of the target groups by teachers, team leaders and management. Continue to use Shift Sheets and Evaluation of Assessment sheets.</p> <p>Literacy Leader in place.</p> <p>Professional development for staff around curriculum levels, effective literacy practices and literacy learning progressions.</p> <p>Use of Modelling Books.</p> <p>Teacher expectation of students' ability and capability challenged and improved through professional development, and discussion in various forums (staff meetings, team meetings, professional development opportunities).</p>

ESOL (English for Speakers of Other Languages) children to receive extra in class support with their Teacher Aides working through effective reading strategies/programmes.

Children on the Early Words programme.

Cross grouping of phonics teaching in the Year 3 & 4 team.

Essential Word Lists - consistent spelling assessment across the school.

Communicate regularly with whanau - Whanau Hui.

Resources for families to use at home.

Professional development around how to implement an effective reading programme was discussed and shared in team and staff meetings.

Team Leaders tracking children's' progress using various visual tools.

Staff planning and assessment is well prepared highlighting the individual needs of students and/or target groups that linked with their teacher inquiry.

Tracking of their progress/or not was discussed and then sharing of strategies, ideas, tools and resources

reading curriculum with positive changes to teacher practice.

Assessment practices were changed. Different reading assessment tests introduced.

Shift Sheets and Evaluation Sheets introduced and used at the end of each term for teachers to track and reflect on data.

Whanau Hui provided family members information and strategies to support them teach reading from home. Resources were given to support the whanau.

Continuation of professional development time in Team Meetings and Staff Meetings based around priority learners.

Team Leaders tracking their team's priority learner data in a consistent manner. Sharing acceleration and progress/or not of their students. Discussing and challenging each other as to why or why not progress occurred.

Continuation of the Early Words programme across the school.

Continuation of ESOL support.

Observation feedback and feedforward provided from Team Leaders that acknowledges explicit and effective teaching practices in literacy, and that challenges ineffective teacher practices in literacy sparking change and improvement.

Observation feedback and feedforward will provide specific 'next steps', and acknowledgement of explicit/effective teaching practices.

<p>was had which influenced and supported next steps.</p> <p>Consistent and regular daily teaching of reading throughout the school.</p> <p>Team collaboration for support in sharing and planning reading activities and setting goals and expectations.</p>			<p>Planning and Assessment Reviews will occur at Team level allowing more time for reflection and sharing of planning and assessment practices.</p> <p>Whanau Hui will continue.</p>
<p>Planning for next year:</p>			
<p>Ensure our 2020 Budget supports the purchase of necessary tools and resources to support teachers and the students.</p> <p>Ensure that teacher practices are standardised re the administration and analysis of assessment.</p> <p>Ensure professional development is effective via the Literacy Leader and there is a focus on the Literacy Learning Progressions and teachers understanding of curriculum levels.</p> <p>Ensure reading data is correctly entered into eTap and analysed by teachers and team leaders.</p> <p>Ensure that the Leadership Team decide together (Principal, Deputy Principal/Senco, Assistant Principal & Team Leaders) on our target groups based on our data from 2019 and our professional knowledge of our students.</p> <p>Ensure the tracking of our priority learners progress is undertaken. That it is reflected upon and analysed throughout the year via teacher's 'planning and assessment' as well as recorded in eTap, and Teacher Inquiries.</p>			