

FEILDING INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2356

Principal: Diane Crate

School Address: 95 East Street, Feilding
95 East Street, Feilding

School Postal Address:

School Phone: 06-323 6528

School Email: office@fis.school.nz

Members of the Board of Trustees

| Name | Position | |
|-------------------|----------------------|-----------------|
| Delaney Hallett | Chairperson | Elected |
| Diane Crate | Principal Ex officio | |
| Alana Fergus | Parent Rep | Co opted |
| Grant Payton | Parent Rep | Elected |
| Kelsey McCarthy | Parent Rep | Co-opted |
| Russell Riley | Parent Rep | Elected |
| Allan McLean | Parent Rep | Elected |
| Wendy Carr | Parent Rep | Elected |
| Luke Harding | Staff Rep | Elected June 19 |
| Left office | | |
| Koo Greenway | Parent Rep | May 19 |
| Lisa Oldfield | Parent Rep | May 19 |
| Mitchell Patching | Parent Rep | May 19 |
| Eliza Graham | Parent Rep | May 19 |
| Selina O'Leary | Staf Rep | June 19 |

Accountant / Service Provider: Davidson Dickson Ltd

FEILDING INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2019

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FEILDING INTERMEDIATE 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.

Deborah Hallett
Full Name of Board Chairperson

Diane Crate
Full Name of Principal

Deborah Hallett
Signature of Board Chairperson

D. Crate
Signature of Principal

30.7.2020
Date:

30/7/2020
Date:

FEILDING INTERMEDIATE 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 | 2,857,886 | 2,812,106 | 2,632,646 |
| Locally Raised Funds | 3 | 158,786 | 32,500 | 126,021 |
| Interest income | | 5,661 | 5,000 | 5,634 |
| Gain on Sale of Property, Plant and Equipment | | 193 | | |
| | | <u>3,022,526</u> | <u>2,849,606</u> | <u>2,764,301</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 83,366 | - | 75,454 |
| Learning Resources | 4 | 1,988,709 | 2,002,849 | 1,809,362 |
| Administration | 5 | 124,289 | 145,359 | 133,264 |
| Finance | | 1,291 | - | 1,253 |
| Property | 6 | 664,120 | 651,102 | 552,773 |
| Depreciation | 7 | 66,774 | 50,000 | 57,245 |
| Loss on Disposal of Property, Plant and Equipment | | 625 | - | 1,692 |
| | | <u>2,929,174</u> | <u>2,849,310</u> | <u>2,631,043</u> |
| Net Surplus / (Deficit) for the year | | 93,352 | 296 | 133,258 |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u>93,352</u> | <u>296</u> | <u>133,258</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.



FEILDING INTERMEDIATE SCHOOL**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

| | Notes | Actual 2019 \$ | Budget (Unaudited) 2019 \$ | Actual 2018 \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | | <u>776,254</u> | <u>776,254</u> | <u>642,996</u> |
| Total comprehensive revenue and expense for the year | | 93,352 | 296 | 133,258 |
| Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant | | - | - | - |
| Equity at 31 December | 22 | <u>869,606</u> | <u>776,550</u> | <u>776,254</u> |
| Retained Earnings | | 869,606 | 776,550 | 776,254 |
| Reserves | | - | - | - |
| Equity at 31 December | | <u>869,606</u> | <u>776,550</u> | <u>776,254</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.



FEILDING INTERMEDIATE 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 | 509,307 | 327,111 | 426,366 |
| Accounts Receivable | 9 | 137,722 | 104,092 | 116,203 |
| GST Receivable | | 223 | - | 11,625 |
| Prepayments | | 5,894 | 5,000 | 7,474 |
| Investments | 10 | 50,000 | - | - |
| | | <u>703,146</u> | <u>436,203</u> | <u>561,669</u> |
| Current Liabilities | | | | |
| GST Payable | | - | - | - |
| Accounts Payable | 12 | 192,539 | 115,000 | 135,730 |
| Revenue Received in Advance | 13 | 6,454 | 10,000 | 14,970 |
| Provision for Cyclical Maintenance | 14 | 4,751 | - | 67,886 |
| Finance Lease Liability - Current Portion | 15 | 5,894 | 2,935 | 5,262 |
| Funds held for Capital Works Projects | 16 | 109,324 | - | (722) |
| | | <u>318,962</u> | <u>127,935</u> | <u>223,126</u> |
| Working Capital Surplus/(Deficit) | | <u>384,184</u> | <u>308,268</u> | <u>338,542</u> |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 520,963 | 501,515 | 469,880 |
| | | <u>520,963</u> | <u>501,515</u> | <u>469,880</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 29,067 | 29,233 | 29,233 |
| Finance Lease Liability | 15 | 6,474 | 4,000 | 2,935 |
| | | <u>35,541</u> | <u>33,233</u> | <u>32,168</u> |
| Net Assets | | <u>869,606</u> | <u>776,550</u> | <u>776,254</u> |
| Equity | 22 | <u>869,606</u> | <u>776,550</u> | <u>776,254</u> |

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



FEILDING INTERMEDIATE SCHOOL
Statement of Cash Flows
For the year ended 31 December 2019

| | | 2019 | 2019 | 2018 |
|---|----------|------------------|------------------|----------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 667,356 | 949,105 | 699,016 |
| Locally Raised Funds | | 157,460 | 39,408 | 144,839 |
| Goods and Services Tax (net) | | 11,403 | - | (6,480) |
| Payments to Employees | | (274,308) | (320,261) | (372,413) |
| Payments to Suppliers | | (364,071) | (364,804) | (379,791) |
| Cyclical Maintenance Payments in the year | | (65,164) | (93,487) | (2,403) |
| Interest Paid | | (1,291) | - | (1,253) |
| Interest Received | | 5,628 | 5,000 | 7,631 |
| Net cash from Operating Activities | | 137,013 | 214,961 | 89,146 |
| Cash flows from Investing Activities | | | | |
| Proceeds from Sale of PPE (and Intangibles) | | (433) | - | 3 |
| Purchase of PPE (and Intangibles) | | (105,711) | (203,823) | (80,316) |
| Purchase of Investments | | (50,000) | - | 246,762 |
| Net cash from Investing Activities | | (156,144) | (203,823) | 166,449 |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (7,974) | (5,116) | (8,582) |
| Funds Held for Capital Works Projects | | 110,046 | - | 37,477 |
| Net cash from Financing Activities | | 102,072 | (5,116) | 28,895 |
| Net increase/(decrease) in cash and cash equivalents | | 82,941 | 6,022 | 284,490 |
| Cash and cash equivalents at the beginning of the year | 8 | 426,366 | 321,089 | 141,876 |
| Cash and cash equivalents at the end of the year | 8 | 509,307 | 327,111 | 426,366 |

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..



FEILDING INTERMEDIATE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Feilding Intermediate 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 26.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Cyclical maintenance 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 14.

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. 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 Group 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 Group realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Group 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) Investments

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

Prior Year Policy

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

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

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



j) 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:

| | |
|---|-------------------------|
| Building improvements to Crown Owned Assets | 20-50 years |
| Furniture and equipment | 5-15 years |
| Information and communication technology | 3-10 years |
| Motor vehicles | 5 years |
| Textbooks | 3 years |
| Leased assets held under a Finance Lease | 3-5 years term of lease |
| Library resources | 12.5% Diminishing value |



k) 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.

l) 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.

m) Employee Entitlements**Short-term employee entitlements**

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from parents 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.



p) 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.

q) Shared Funds

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

r) 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).

s) Financial Assets and Liabilities

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

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

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

t) Borrowings

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

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

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

u) 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.

v) Budget Figures

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

w) 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 | 582,706 | 573,898 | 570,697 |
| Teachers' Salaries Grants | 1,650,422 | 1,631,338 | 1,474,222 |
| Use of Land and Buildings Grants | 477,907 | 477,907 | 456,676 |
| Resource Teachers Learning and Behaviour Grants | 3,863 | - | 4,844 |
| Other MoE Grants | 117,285 | 103,739 | 111,990 |
| Other Government Grants | 25,703 | 25,224 | 14,217 |
| | <u>2,857,886</u> | <u>2,812,106</u> | <u>2,632,646</u> |

3. Locally Raised Funds

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

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations | 26,858 | 25,000 | 32,253 |
| Bequests & Grants | 4,000 | - | - |
| Activities | 104,957 | 7,000 | 73,591 |
| Trading | 495 | - | 333 |
| Fundraising | 22,001 | - | 21,282 |
| Other Revenue | 475 | 500 | (1,438) |
| | <u>158,786</u> | <u>32,500</u> | <u>126,021</u> |
| Expenses | | | |
| Activities | 80,096 | - | 59,146 |
| Trading | - | - | 5,593 |
| Fundraising (Costs of Raising Funds) | 3,270 | - | 10,715 |
| | <u>83,366</u> | <u>-</u> | <u>75,454</u> |
| Surplus/ (Deficit) for the year Locally raised funds | <u>75,420</u> | <u>32,500</u> | <u>50,567</u> |

4. Learning Resources

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 82,252 | 102,250 | 92,706 |
| Information and Communication Technology | 3,095 | 9,000 | 1,459 |
| Library Resources | 1,186 | 4,000 | 2,990 |
| Employee Benefits - Salaries | 1,885,303 | 1,862,599 | 1,684,756 |
| Staff Development | 16,873 | 25,000 | 27,452 |
| | <u>1,988,709</u> | <u>2,002,849</u> | <u>1,809,362</u> |



5. Administration

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 5,284 | 5,130 | 5,767 |
| Board of Trustees Fees | 3,165 | 4,500 | 2,780 |
| Board of Trustees Expenses | 12,213 | 13,769 | 17,219 |
| Communication | 4,315 | 4,000 | 3,348 |
| Consumables | 16,538 | 17,000 | 20,123 |
| Operating Lease | 605 | 1,200 | 944 |
| Other | 12,830 | 19,060 | 17,331 |
| Employee Benefits - Salaries | 56,073 | 67,000 | 50,637 |
| Insurance | 6,391 | 6,200 | 5,984 |
| Service Providers, Contractors and Consultancy | 6,875 | 7,500 | 9,131 |
| | <u>124,289</u> | <u>145,359</u> | <u>133,264</u> |

6. Property

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 14,438 | 18,000 | 14,247 |
| Consultancy and Contract Services | 36,483 | 40,000 | 21,023 |
| Cyclical Maintenance Provision | 1,863 | 10,000 | (105,997) |
| Grounds | 8,315 | 8,000 | 7,712 |
| Heat, Light and Water | 36,829 | 37,773 | 34,535 |
| Rates | (2,755) | 3,000 | 6,570 |
| Repairs and Maintenance | 62,631 | 31,922 | 28,886 |
| Use of Land and Buildings | 477,907 | 477,907 | 456,676 |
| Security | 3,019 | 2,500 | 2,300 |
| Employee Benefits - Salaries | 25,390 | 22,000 | 86,821 |
| | <u>664,120</u> | <u>651,102</u> | <u>552,773</u> |

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

7. Depreciation

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Building Improvements - Crown | 5,850 | 5,000 | 5,259 |
| Furniture and Equipment | 26,664 | 25,000 | 22,142 |
| Information and Communication Technology | 22,664 | 17,500 | 18,800 |
| Leased Assets | 9,312 | - | 8,499 |
| Library Resources | 2,284 | 2,500 | 2,545 |
| | <u>66,774</u> | <u>50,000</u> | <u>57,245</u> |



8. Cash and Cash Equivalents

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash on Hand | 85 | - | 85 |
| Westpac cheque | 7,192 | - | 16,302 |
| ASB cheque | 338,246 | 327,111 | 12,853 |
| ASB 01 account | 163,330 | - | - |
| ASB 02 account | 454 | - | - |
| Westpac call account | - | - | 396,495 |
| Debit card | - | - | 631 |
| Cash and cash equivalents for Cash Flow Statement | 509,307 | 327,111 | 426,366 |

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

The following notes should be used where applicable:

Of the \$509,307 Cash and Cash Equivalents, \$122,058 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | - | 4,092 | 7,191 |
| Interest Receivable | 34 | - | - |
| Banking Staffing Underuse | 18,272 | - | 11,719 |
| Teacher Salaries Grant Receivable | 119,416 | 100,000 | 97,293 |
| | 137,722 | 104,092 | 116,203 |
| Receivables from Exchange Transactions | 34 | 4,092 | 7,191 |
| Receivables from Non-Exchange Transactions | 137,688 | 100,000 | 109,013 |
| | 137,722 | 104,092 | 116,203 |

10. Investments

The School's investment activities are classified as follows:

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 50,000 | - | - |
| Non-current Asset | | | |
| Long-term Bank Deposits | - | - | - |
| Total Investments | 50,000 | - | - |



11. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | FAR adjust | Depreciation | Total (NBV) |
|------------------------------------|-----------------------------|----------------|--------------|------------|-----------------|----------------|
| 2019 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 181,393 | 26,316 | - | - | (5,850) | 201,859 |
| Furniture and Equipment | 197,234 | 75,446 | (141) | - | (26,664) | 245,875 |
| Information and Communication | 65,551 | 3,118 | - | - | (22,664) | 46,005 |
| Leased Assets | 6,925 | 13,361 | (68) | - | (9,312) | 10,906 |
| Library Resources | 18,777 | 336 | (511) | - | (2,284) | 16,318 |
| Balance at 31 December 2019 | 469,880 | 118,577 | (720) | - | (66,774) | 520,963 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|------------------------------------|----------------------|-----------------------------|-------------------|
| 2019 | \$ | \$ | \$ |
| Building Improvements | 236,662 | (34,803) | 201,859 |
| Furniture and Equipment | 418,455 | (172,580) | 245,875 |
| Information and Communication | 155,229 | (109,224) | 46,005 |
| Leased Assets | 37,643 | (26,737) | 10,906 |
| Library Resources | 65,007 | (48,689) | 16,318 |
| Balance at 31 December 2019 | 912,996 | (392,033) | 520,963 |

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|-----------------------------|---------------|----------------|------------|-----------------|----------------|
| 2018 | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 186,652 | - | - | - | (5,259) | 181,393 |
| Furniture and Equipment | 187,448 | 33,594 | (1,666) | - | (22,142) | 197,234 |
| Information and Communication Technology | 38,630 | 45,750 | (29) | - | (18,800) | 65,551 |
| Leased Assets | 15,424 | - | - | - | (8,499) | 6,925 |
| Library Resources | 20,351 | 971 | - | - | (2,545) | 18,777 |
| Balance at 31 December 2018 | 448,505 | 80,315 | (1,695) | - | (57,245) | 469,880 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-------------------|
| 2018 | \$ | \$ | \$ |
| Building Improvements | 210,346 | (28,953) | 181,393 |
| Furniture and Equipment | 349,507 | (152,272) | 197,234 |
| Information and Communication Technology | 152,111 | (86,560) | 65,551 |
| Leased Assets | 25,497 | (18,572) | 6,925 |
| Library Resources | 66,478 | (47,701) | 18,777 |
| Balance at 31 December 2018 | 803,938 | (334,058) | 469,880 |



12. Accounts Payable

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Operating Creditors | 69,738 | 15,000 | 26,775 |
| Accruals | 3,699 | - | 5,130 |
| Employee Entitlements - Salaries | 117,835 | 100,000 | 102,371 |
| Employee Entitlements - Leave Accrual | 1,297 | - | 1,454 |
| | <u>192,539</u> | <u>115,000</u> | <u>135,730</u> |
| Payables for Exchange Transactions | 192,539 | 115,000 | 135,730 |
| | <u>192,539</u> | <u>115,000</u> | <u>135,730</u> |

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|-------|----------------------|-------------------------------------|----------------------|
| Other | 6,454 | 10,000 | 14,970 |
| | <u>6,454</u> | <u>10,000</u> | <u>14,970</u> |

14. Provision for Cyclical Maintenance

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 97,119 | 97,119 | 205,520 |
| Increase/ (decrease) to the Provision During the Year | 1,863 | 10,000 | (105,998) |
| Use of the Provision During the Year | (65,164) | (77,886) | (2,403) |
| Provision at the End of the Year | <u>33,818</u> | <u>29,233</u> | <u>97,119</u> |
| Cyclical Maintenance - Current | 4,754 | - | 67,886 |
| Cyclical Maintenance - Term | 29,067 | 29,233 | 29,233 |
| | <u>33,818</u> | <u>29,233</u> | <u>97,119</u> |



15. Finance Lease Liability

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

| | 2019 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 5,894 | - | 5,262 |
| Later than One Year and no Later than Five Years | 6,474 | - | 2,935 |
| | <u>12,368</u> | <u>-</u> | <u>8,197</u> |

16. 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 Contributions | Closing Balances \$ |
|-------------------------|------------------|---------------------------|----------------------------|-----------------|----------------------|---------------------------|
| Disable bathroom | <i>ongoing</i> | 5,938 | - | - | - | 5,938 |
| Locks | <i>completed</i> | 7,656 | 586 | (8,733) | - | (491) |
| MOE | <i>ongoing</i> | (2,323) | - | - | - | (2,323) |
| Project 2 | <i>completed</i> | 1,045 | - | - | - | 1,045 |
| Water leaks | <i>completed</i> | 2,133 | - | - | - | 2,133 |
| Other property | <i>ongoing</i> | (1,475) | - | - | - | (1,475) |
| 2019 Heat pumps | <i>ongoing</i> | (13,695) | 44,843 | (33,130) | - | (1,982) |
| 2019 Roof and tuck shop | <i>ongoing</i> | - | - | (4,893) | - | (4,893) |
| 2019 lighting | <i>completed</i> | - | 32,294 | (32,294) | - | - |
| Staffroom 2020 | <i>ongoing</i> | - | - | (1,570) | - | (1,570) |
| 2019 Rm 19 | <i>ongoing</i> | - | 127,575 | (14,633) | - | 112,942 |
| Totals | | <u>(722)</u> | <u>205,298</u> | <u>(95,253)</u> | <u>-</u> | <u>109,324</u> |

Represented by:

Funds Held on Behalf of the Ministry of Education

122,058

Funds Due from the Ministry of Education

12,734

109,324

| 2018 | | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | | Closing Balances \$ |
|------------------|--------------------|---------------------------|----------------------------|-----------------|----------|---------------------------|
| Disable bathroom | <i>in progress</i> | (37,037) | 43,194 | (220) | - | 5,938 |
| Locks | <i>in progress</i> | - | 7,656 | - | - | 7,656 |
| MOE | <i>in progress</i> | (2,865) | 542 | - | - | (2,323) |
| Project 2 | <i>in progress</i> | 1,045 | - | - | - | 1,045 |
| Water leaks | <i>in progress</i> | 2,133 | - | - | - | 2,133 |
| Other property | <i>closed</i> | (1,475) | - | - | - | (1,475) |
| 2019 Heat pumps | <i>in progress</i> | - | - | (13,695) | - | (13,695) |
| Toilet upgrade | <i>finished</i> | - | 58,626 | (58,626) | - | - |
| Totals | | <u>(38,199)</u> | <u>110,018</u> | <u>(72,541)</u> | <u>-</u> | <u>(722)</u> |



17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

| | 2019 Actual \$ | 2018 Actual \$ |
|---|----------------------|----------------------|
| Board Members | | |
| Remuneration | 3,165 | 2,780 |
| Full-time equivalent members | 0.13 | 0.28 |
| Leadership Team | | |
| Remuneration | 328,757 | 228,495 |
| Full-time equivalent members | 3 | 2 |
| Total key management personnel remuneration | 331,922 | 231,275 |
| Total full-time equivalent personnel | 3.13 | 2.28 |

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 | 130-140 | 120-130 |
| Benefits and Other Emoluments | 3-4 | 0-5 |
| Termination Benefits | - | - |

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 |
| | 0.00 | 0.00 |

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



19. Compensation and Other Benefits Upon Leaving

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

| | 2019 Actual | 2018 Actual |
|------------------|----------------|----------------|
| Total | - | - |
| Number of People | - | - |

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$127,575 contract for classroom upgrades to be completed in 2020, which will be fully funded by the Ministry of Education. \$127,575 has been received of which \$14,633 has been spent on the project to date.

(Capital commitments at 31 December 2018: \$Nil)



22. 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.

23. 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 Actual \$ | 2019 Budget (Unaudited) \$ | 2018 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 509,307 | 327,111 | 426,366 |
| Receivables | 137,722 | 104,092 | 116,203 |
| Investments - Term Deposits | 50,000 | - | - |
| Total Financial assets measured at amortised cost | 697,029 | 431,203 | 542,570 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 192,539 | 115,000 | 135,730 |
| Borrowings - Loans | - | - | - |
| Finance Leases | 12,368 | 6,935 | 8,197 |
| Painting Contract Liability | - | - | - |
| Total Financial Liabilities Measured at Amortised Cost | 204,907 | 121,935 | 143,927 |

24. Events After Balance Date

There was one significant event after the balance date that impact these financial statements.

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 to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed until 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school was physically closed but open for tuition, the school 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.



25. Comparatives

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

26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

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

- Note 10 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

27. Failure to meet statutory reporting deadlines

The Board of Trustees did not comply with Section 87C(1) of the Education Act 1989, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2020. The Board were unable to meet the statutory deadline because of delays caused by the response to the COVID-19 pandemic which placed constraints on the audit service provider's resources. This resulted in an increase in time required to complete the audit and affected the school's ability to comply with the statutory deadline for 2019.





Analysis of Variance Reporting

| | | | | |
|----------------|--|---|----------------|------|
| School Name: | | Feilding Intermediate | School Number: | 2356 |
| Strategic Aim: | | <p>Our ākonga Māori students are actively engaged in an environment that responds to, and affirms their language, culture and identity. Importance is placed on valuing and empowering cultural connectedness, while opportunities are provided for all students to learn in, through and about Te ao Māori. Wellness and wellbeing for staff and students is valued and prioritised. Explicit teaching and scaffolding for positive psychology strategies are consistent across the school. Equity and excellence for all students is prioritised by deliberately strengthening teacher and leadership inquiry. Student achievement is accelerated through targeted actions.</p> | | |
| Annual Aim: | | Achievement information is effectively used to make positive changes to learners' engagement, progress and achievement. | | |
| Target: | | The group of year 8 students who were achieving within stanines 4 - 6 in mathematics, will have made accelerated progress by the end of 2019. Accelerated is defined as more than half a curriculum level, or more than 10 scale score points on their mathematics scale score PAT. | | |
| Baseline Data: | | We identified a group of students who we could accelerate - prioritising Maori boys, then Pacifica boys, then Maori girls, Pacifica girls, then non Maori boys. We identified 22 in this specific group. | | |

| 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>Regular meetings led by inquiry team leaders around the teaching of mathematics</p> <p>Mathematics leaders were enrolled and participated in the Massey University DMIC short course</p> <p>Teacher professional development around the Developing Mathematical Inquiry Communities model (DMIC)</p> <p>A cohesive 2 year mathematics plan was developed and implemented across the school</p> <p>Inquiry questions were developed for teachers. Teachers analysed questions and possible responses as part of their PD</p> <p>Analysis of data and conversations around student achievement in relation to data.</p> <p>Inquiry teacher leaders took a withdrawal group each over the year (of target students). The aim was to provide something extra than what was provided in the classroom programme.</p> | <p>Teacher response has been positive in regards to upskilling based on PD. This was the first year of the professional development model so we expected teachers to learn as they went.</p> <p>9/22 children made accelerated progress.</p> <p>This was a scale score growth of more than 10.</p> <p>We chose 10 as this was seen as significant (2 years growth) in one year.</p> <p>13/22 children made accelerated progress of more than 5.6 scaled growth.</p> <p>As a whole, the group made a growth of 6.17. The national average was 5.6 so this was above the national average</p> | <p>The data showed some positive trends. We had an unrelenting focus on mathematics throughout the year.</p> <p>We looked at the children who did not make the expected progress and made the following observations about their input in mathematics sessions.</p> <ul style="list-style-type: none"> - Children who didn't make gains lacked confidence and motivation in mathematics - Children who didn't make expected gains had limited engagement in group discussions. <p>The additional groups were assessed at the end of term 2 and term 4. 13/22 children had made progress of a year or more. The additional sessions in the final term had little impact on student progress</p> <p>When the ability range was too extensive in groups, children were not able to learn off each other. Low ability and high ability should not be in the same group.</p> | <p>In 2020 the additional sessions will be over two terms. That way we will be able to support more children.</p> <p>Inquiry with teachers will continue with an increased focus on appropriate independent activities and catering for children with significant needs.</p> <p>Analysis of data will be done at the end of term 2 with a focus on those children who are not tracking for success.</p> <p>Additional support for teachers new to Feilding Intermediate.</p> <p>There will be more time spent on knowledge, particularly in algebra, as this is new to children and often staff.</p> <p>Resourcing requirements include release for teachers to attend pd sessions during school time. Teachers will be released in pou for maths meeting every fortnight.</p> <p>Additional groups will be run by released MST trained teacher. The aim is for him to see 32 children over the year (over and</p> |

| | | | |
|--|--|--|--|
| <p>All classes grouped children in multi level groups of approximately 4 students per group.</p> | | <p>In some groups, gender imbalance affected student achievement, particularly when there were dominant personalities. Students worked more effectively in groups where they were with supportive, like-minded peers.</p> <p>Although these were not target children, we will need to look at how we address the needs of our children who struggle to access the mathematics and literacy component of mathematics.</p> | <p>above an effective mathematics programme).</p> <p>Continue ensuring all teachers have access to materials and equipment to teach mathematics effectively through strategic budgeting. This year we have budgeted \$2500 as last year we invested a significant amount.</p> <p>We can apply for the contestable fund if we see a need.</p> |
| <p>Planning for next year:</p> <p>Next steps:</p> <p>Continue with the focus on raising the achievement of year 8 students who did not make expected progress in the 2019 year, and who fall within the stanine range of 4 - 6.</p> <p>Classes will offer multi-level group worthy tasks in addition to targeted knowledge sessions to improve student outcomes. Teachers will receive fortnightly professional development sessions to undertake new learning, review student tasks, learn knowledge outcomes, analyse student data and critically analyse the effectiveness of their programmes.</p> <p>We would aim for progress of 1 ½ years as opposed to 2 years progress as we found this unrealistic. This would be a scale score growth of 8.</p> | | | |



FEILDING INTERMEDIATE

Whaia te tihi • Aim for the top

Kiwisport 2019

The school received funding for kiwisport 2019 which was spent on the following:

PE Equipment for classes
New sports uniforms