

Waimahia Intermediate School

Annual Report for the year ended 31 December 2019

Ministry Number:	1569
Principal:	Melini Fasavalu
School Address:	44 Palmers Road, Auckland
School Postal Address:	PO Box 88034, Manukau 2242
School Phone:	09 266 7455
School Email:	admin@waimahia.school.nz
Service Provider:	Edtech Financial Services Ltd

Waimahia Intermediate School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Term Expired/ Expires
Sago Broughton	Chair Person	Elected	May-22
Melini Fasavalu	Principal	ex Officio	
Denise Enuā	Staff Rep	Elected	May-22
Malcolm Sinclair	Treasurer	Elected	May-22
Aroha Matthews	Board Member	Elected	May-22
Alphena Wiperi	Parent Rep	Elected	May-22
Kim Dennis	Parent Rep	Elected	May-22
Ula Leaana	Parent Rep	Elected	May-22
Alan Johnson	Chair Person	Elected	Jun-19
Tom Irvine	Board Member	Elected	Jun-19
Dale Williams	Board Member	Elected	Jun-19
Tania Ratana	Secretary	Elected	Jun-19
Malesala Malesala	Board Member	Elected	Jun-19

Waimahia Intermediate School

Annual Report

For the year ended 31 December 2019

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Waimahia 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.

Sayo Feagaira .

Full Name of Board Chairperson

Melini Joan Fasavalu

Full Name of Principal

Sayo Feagaira .

Signature of Board Chairperson

[Signature]

Signature of Principal

18/12/2020 .

Date:

18.12.2020

Date:

Waimahia Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,590,191	2,101,215	2,469,480
Locally Raised Funds	3	98,804	96,750	104,875
Interest Income		3,399	2,500	3,450
Other Revenue		375	350	380
		<u>2,692,769</u>	<u>2,200,815</u>	<u>2,578,185</u>
Expenses				
Locally Raised Funds	3	13,507	13,500	30,232
Learning Resources	4	1,259,954	1,301,942	1,085,339
Administration	5	179,798	183,680	174,601
Finance		1,820	-	-
Property	6	1,120,302	621,550	1,065,661
Depreciation	7	89,033	80,000	76,749
Loss on Disposal of Property, Plant and Equipment		-	-	293
		<u>2,664,414</u>	<u>2,200,672</u>	<u>2,432,875</u>
Net Surplus / (Deficit) for the year		28,355	143	145,310
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>28,355</u></u>	<u><u>143</u></u>	<u><u>145,310</u></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.



Waimahia Intermediate School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		918,417	918,417	773,107
Total comprehensive revenue and expense for the year		28,355	143	145,310
Equity at 31 December	22	946,772	918,560	918,417
Retained Earnings		946,772	918,560	918,417
Equity at 31 December		946,772	918,560	918,417

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.



Waimahia Intermediate School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	186,144	148,168	99,486
Accounts Receivable	9	75,947	65,000	119,719
GST Receivable		13,355	8,000	17,808
Prepayments		100	2,500	2,485
Inventories	10	6,247	2,400	2,407
		<u>281,793</u>	<u>226,068</u>	<u>241,905</u>
Current Liabilities				
Accounts Payable	12	89,413	92,500	108,848
Revenue Received in Advance	13	23,796	-	18,000
Provision for Cyclical Maintenance	14	7,500	7,500	6,750
Finance Lease Liability - Current Portion	15	4,851	-	-
		<u>125,560</u>	<u>100,000</u>	<u>133,598</u>
Working Capital Surplus/(Deficit)		156,233	126,068	108,307
Non-current Assets				
Property, Plant and Equipment	11	842,297	824,010	824,010
		<u>842,297</u>	<u>824,010</u>	<u>824,010</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,518	31,518	13,900
Finance Lease Liability	15	20,240	-	-
		<u>51,758</u>	<u>31,518</u>	<u>13,900</u>
Net Assets		<u>946,772</u>	<u>918,560</u>	<u>918,417</u>
Equity	22	<u>946,772</u>	<u>918,560</u>	<u>918,417</u>

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



Waimahia Intermediate 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		702,962	661,191	559,460
Locally Raised Funds		102,838	79,100	139,682
Goods and Services Tax (net)		4,453	9,808	232
Payments to Employees		(265,337)	(281,296)	(184,347)
Payments to Suppliers		(377,331)	(342,621)	(479,644)
Interest Paid		(1,820)	-	-
Interest Received		3,122	2,500	3,830
Net cash from Operating Activities		168,887	128,682	39,213
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(293)
Purchase of PPE (and Intangibles)		(79,258)	(80,000)	(121,404)
Net cash from Investing Activities		(79,258)	(80,000)	(121,697)
Cash flows from Financing Activities				
Finance Lease Payments		(2,971)	-	-
Funds Held for Capital Works Projects		-	-	33,870
Net cash from Financing Activities		(2,971)	-	33,870
Net increase/(decrease) in cash and cash equivalents		86,658	48,682	(48,614)
Cash and cash equivalents at the beginning of the year	8	99,486	99,486	148,100
Cash and cash equivalents at the end of the year	8	186,144	148,168	99,486

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.



Waimahia Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

Reporting Entity

Waimahia 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.

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 25.

PBE Accounting Standards Reduced Disclosure Regime

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



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

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.

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 represents fair value.



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

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.

Investments

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

Prior Year Policy

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

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

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

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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 \$200 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amount (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.



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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 - Crown	50 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Textbooks	10 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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.

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.



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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).

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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	547,687	556,773	558,716
Teachers' Salaries Grants	994,695	1,034,442	917,838
Use of Land and Buildings Grants	936,049	465,000	932,764
Other MoE Grants	111,696	45,000	52,345
Other Government Grants	64	-	7,817
	<u>2,590,191</u>	<u>2,101,215</u>	<u>2,469,480</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	43,982	50,000	63,398
Activities	38,636	35,250	25,216
Trading	7,975	6,000	10,334
Fundraising	8,211	5,500	5,927
	<u>98,804</u>	<u>96,750</u>	<u>104,875</u>
Expenses			
Activities	5,478	7,500	7,077
Trading	3,941	2,000	18,949
Fundraising (Costs of Raising Funds)	4,088	4,000	4,206
	<u>13,507</u>	<u>13,500</u>	<u>30,232</u>
	<u>85,297</u>	<u>83,250</u>	<u>74,643</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	28,965	27,000	27,191
Equipment Repairs	29,658	28,000	27,975
Information and Communication Technology	987	1,500	1,468
Extra-Curricular Activities	90,274	74,500	64,680
Library Resources	937	500	1,350
Employee Benefits - Salaries	1,099,425	1,154,442	947,073
Staff Development	9,708	16,000	15,602
	<u>1,259,954</u>	<u>1,301,942</u>	<u>1,085,339</u>



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

5 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,500	5,500	5,310
Board of Trustees Fees	4,650	5,000	5,300
Board of Trustees Expenses	6,745	9,500	3,939
Communication	5,211	7,750	7,500
Consumables	9,171	12,300	10,812
Other	22,563	18,800	16,870
Employee Benefits - Salaries	114,329	115,330	113,687
Insurance	2,010	2,000	3,911
Service Providers, Contractors and Consultancy	9,619	7,500	7,272
	<u>179,798</u>	<u>183,680</u>	<u>174,601</u>

6 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	10,533	9,500	14,840
Consultancy and Contract Services	39,785	45,000	50,949
Cyclical Maintenance Expense	18,368	5,000	(50,054)
Grounds	3,290	4,250	10,161
Heat, Light and Water	27,392	28,000	31,189
Repairs and Maintenance	33,056	14,500	27,643
Use of Land and Buildings	936,049	465,000	932,764
Security	4,940	5,000	5,731
Employee Benefits - Salaries	46,889	45,300	42,438
	<u>1,120,302</u>	<u>621,550</u>	<u>1,065,661</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 nationwide 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 \$
Buildings - School	13,931	14,000	13,866
Furniture and Equipment	45,023	42,000	39,214
Information and Communication Technology	23,649	21,000	21,124
Textbooks	819	1,000	819
Leased Assets	3,742	-	-
Library Resources	1,869	2,000	1,726
	<u>89,033</u>	<u>80,000</u>	<u>76,749</u>



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

8 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	200	200
Bank Current Account	15,027	117,968	72,178
Bank Call Account	90,917	30,000	27,108
Short-term Bank Deposits	80,000	-	-
Cash and cash equivalents for Cash Flow Statement	<u>186,144</u>	<u>148,168</u>	<u>99,486</u>

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

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	2,137	-	-
Receivables from the Ministry of Education	-	-	59,418
Interest Receivable	277	-	-
Bank Staffing Underuse	15,903	-	-
Teacher Salaries Grant Receivable	57,630	65,000	60,301
	<u>75,947</u>	<u>65,000</u>	<u>119,719</u>
Receivables from Exchange Transactions	2,414	-	-
Receivables from Non-Exchange Transactions	73,533	65,000	119,719
	<u>75,947</u>	<u>65,000</u>	<u>119,719</u>

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	834	-	-
School Uniforms	5,413	2,400	2,407
	<u>6,247</u>	<u>2,400</u>	<u>2,407</u>



Waimahia Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	562,357	7,000	-	-	(13,931)	555,426
Furniture and Equipment	182,306	46,319	-	-	(45,023)	183,602
Information and Communication Technology	62,175	23,575	(510)	-	(23,649)	61,591
Textbooks	5,091	-	-	-	(819)	4,272
Leased Assets	-	28,062	-	-	(3,741)	24,321
Library Resources	12,081	2,873	-	-	(1,869)	13,085
Balance at 31 December 2019	824,010	107,829	(510)	-	(89,032)	842,297

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	702,931	(147,505)	555,426
Furniture and Equipment	1,004,211	(820,609)	183,602
Information and Communication Technology	456,448	(394,857)	61,591
Textbooks	24,400	(20,128)	4,272
Leased Assets	28,062	(3,741)	24,321
Library Resources	79,048	(65,963)	13,085
Balance at 31 December 2019	2,295,100	(1,452,803)	842,297

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	536,384	39,839	-	-	(13,866)	562,357
Furniture and Equipment	119,990	101,823	(293)	-	(39,214)	182,306
Information and Communication Technology	69,156	14,143	-	-	(21,124)	62,175
Textbooks	5,910	-	-	-	(819)	5,091
Library Resources	10,361	3,446	-	-	(1,726)	12,081
Balance at 31 December 2018	741,801	159,251	(293)	-	(76,749)	824,010

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	695,931	(133,574)	562,357
Furniture and Equipment	957,893	(775,587)	182,306
Information and Communication Technology	432,873	(370,698)	62,175
Textbooks	24,400	(19,309)	5,091
Library Resources	76,175	(64,094)	12,081
Balance at 31 December 2018	2,187,272	(1,363,262)	824,010



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Accounts Payable

Operating Creditors
Accruals
Employee Entitlements - Salaries
Employee Entitlements - Leave Accrual

Payables for Exchange Transactions

The carrying value of payables approximates their fair value.

2019	2019	2018
Actual	Budget	Actual
\$	(Unaudited)	\$
20,925	20,000	35,313
7,581	5,500	10,568
58,544	65,000	61,157
2,363	2,000	1,810
89,413	92,500	108,848
89,413	92,500	108,848
89,413	92,500	108,848

13 Revenue Received in Advance

Other

2019	2019	2018
Actual	Budget	Actual
\$	(Unaudited)	\$
23,796	-	18,000
23,796	-	18,000

14 Provision for Cyclical Maintenance

Provision at the Start of the Year
Increase/(decrease) to the Provision During the Year
Use of the Provision During the Year
Provision at the End of the Year

Cyclical Maintenance - Current
Cyclical Maintenance - Term

2019	2019	2018
Actual	Budget	Actual
\$	(Unaudited)	\$
20,650	20,650	116,772
18,368	5,000	(50,054)
-	13,368	(46,068)
39,018	39,018	20,650
7,500	7,500	6,750
31,518	31,518	13,900
39,018	39,018	20,650

15 Finance Lease Liability

The school has entered into a number of finance lease agreements.
Minimum lease payments payable (includes interest portion):

No Later than One Year
Later than One Year and no Later than Five Years
Later than Five Years

2019	2019	2018
Actual	Budget	Actual
\$	(Unaudited)	\$
7,188	-	-
23,960	-	-
-	-	-
31,148	-	-



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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 Contribution/ (Write-off to R&M)	Closing Balances \$
Totals		-	-	-	-	-	-

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block 1	Completed		(15,695)	14,362	4,679	(6,012)	-
Block 2	Completed		(12,205)	16,884	4,679		
Block 3	Completed		(11,489)	16,168	4,679		
Toilets	Completed		119	14,165	14,284		
Block 2 and 3 reclad	In progress			59,417	59,417		
SYPP	Completed		5,400		5,400		
Totals			(33,870)	120,996	93,138	(6,012)	-



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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 \$
<i>Board Members</i>		
Remuneration	4,650	4,970
Full-time equivalent members	-	0.09
<i>Leadership Team</i>		
Remuneration	210,662	215,413
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	215,312	220,383
Total full-time equivalent personnel	2.00	2.09

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	2 - 3	2 - 3
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
110-120	2	-
	2	-

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

19 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

20 Contingencies

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

(Contingent liabilities and assets as 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 no contract agreements for capital works.

(Capital commitments as 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	186,144	148,168	99,486
Receivables	75,947	65,000	119,719
Total Financial assets measured at amortised cost	<u>262,091</u>	<u>213,168</u>	<u>219,205</u>
Financial liabilities measured at amortised cost			
Payables	89,413	92,500	108,848
Total Financial Liabilities Measured at Amortised Cost	<u>114,504</u>	<u>92,500</u>	<u>108,848</u>



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

24 Events After Balance Date

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

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

25 Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

26 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waimahia Intermediate School (the School). The Auditor-General has appointed me, Pradeep Singh, using the staff and resources of Jolly Duncan & Wells, 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 19, 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 18 December 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 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 Statement of Responsibility, the Analysis of Variance, and the Kiwi Sport Statement which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

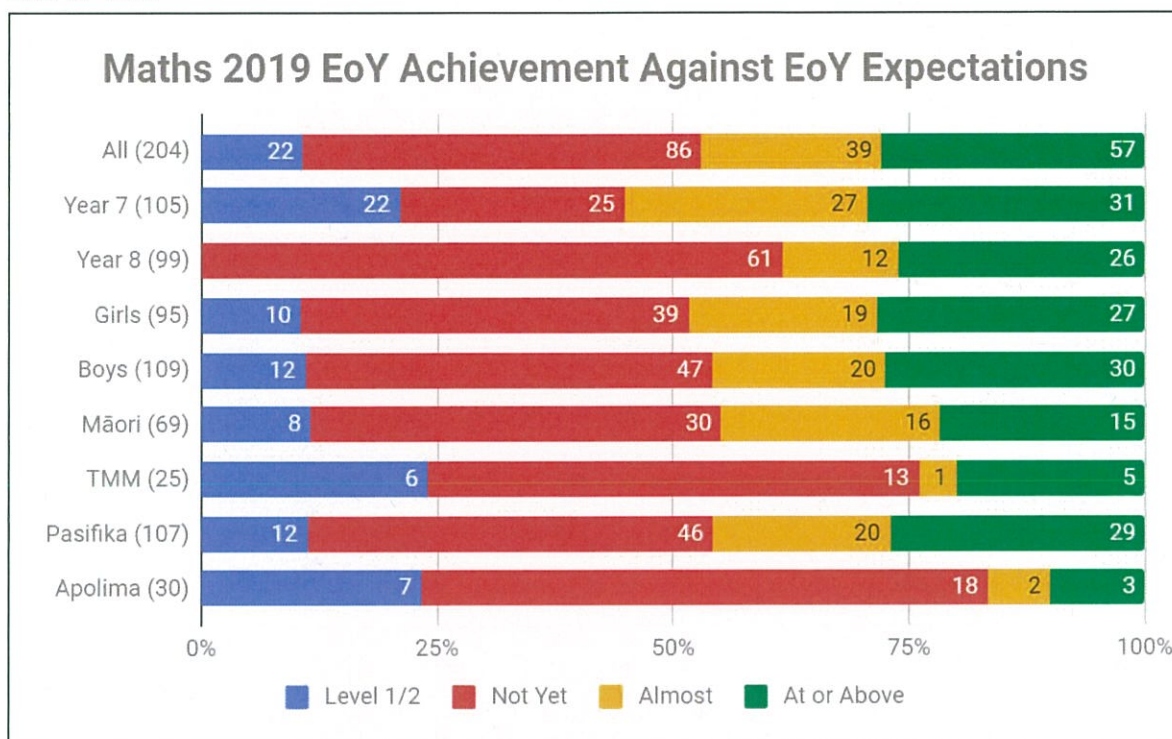
Other than the audit, we have no relationship with or interests in the School.



Pradeep Singh
JOLLY DUNCAN & WELLS
On behalf of the Auditor-General
Auckland, New Zealand

2019 End of Year Student Achievement Report - 11 February 2020

Maths: Target - 39% of all students will be at or above the appropriate curriculum expectation by End of Year

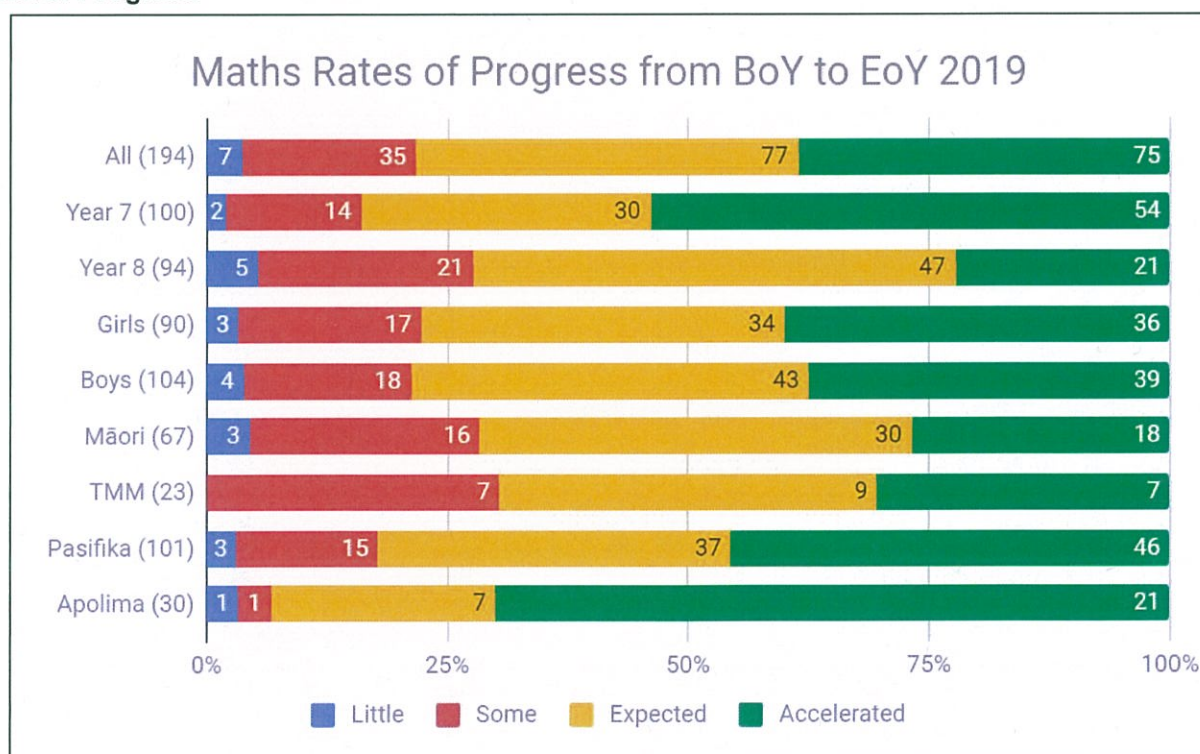


We ended the year with 27.9% at or above the appropriate curriculum expectation.

At the end of 2018 29.5% of all students were at or above the appropriate curriculum expectation.

Māori, TMM and Apolima students are groups of concern as there are not as many students achieving the end of year expectations as the other groups of students.

Rates of Progress

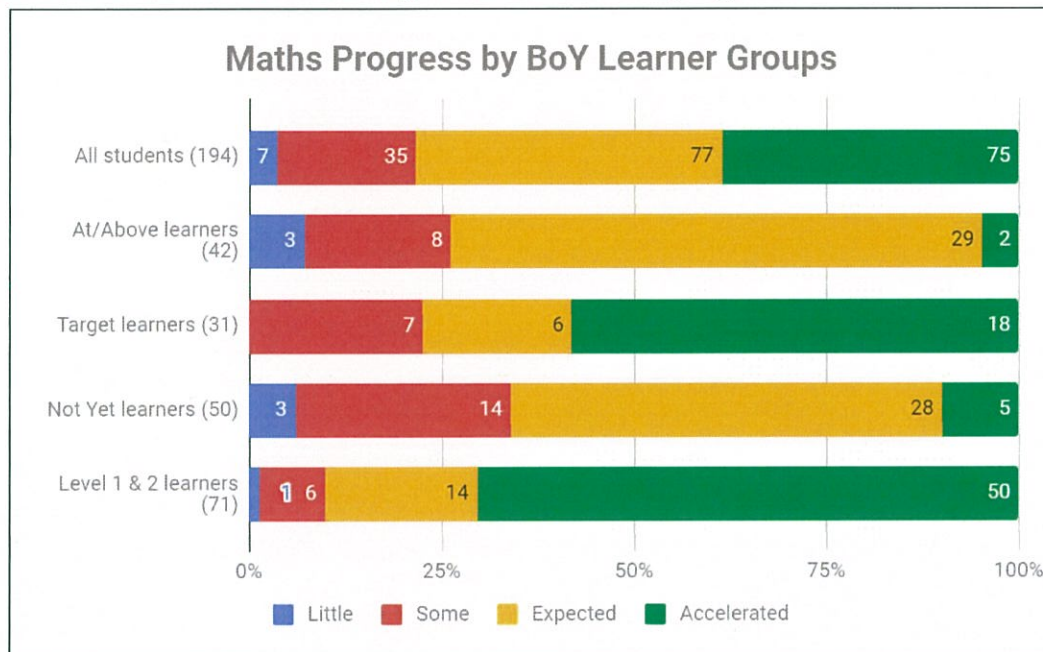


At the end of 2019 38.7% of all students had made accelerated progress from the beginning of the year.
At the end of 2018 33.3% of all students had made accelerated progress from the beginning of the year.

In 2019 78.4% of all students made expected or accelerated progress. This means nearly 80% of our students are not falling further behind.

In 2018 80.1% of all students made expected or accelerated progress.

Did the students at risk of not achieving, make accelerated progress?



The end of year data shows that in maths the group we have had the biggest impact on are our Level 1 and 2 Learners. Acceleration rates for 2019 for Level 1 and 2 Learners (70.4%) have increased significantly from 2018 (49.4%)

This is similar for our Target Learners, 58.1% making accelerated progress in 2019, compared with 33.3% in 2018.

The group to be most concerned with is the 'Not Yet' group who were also identified as a group of concern in 2018. Only 10% of Not Yet Learners made accelerated progress during 2019. Also concerning is that 34% of Not Yet Learners did not make even expected progress in a year.

What do we think happened for those who did not make accelerated progress?

Of greatest concern are the 42 students who made less than expected progress this year.

3 of these students are at or above the curriculum expectations for their year level.

7 students were identified on our At Risk register and were receiving external support for learning and/or pastoral needs.

9 students had very poor attendance

Teachers cite various barriers to learning eg.

- Low motivation for learning (not just in maths)
- Self-efficacy - doesn't believe they can be good at maths
- Language of maths

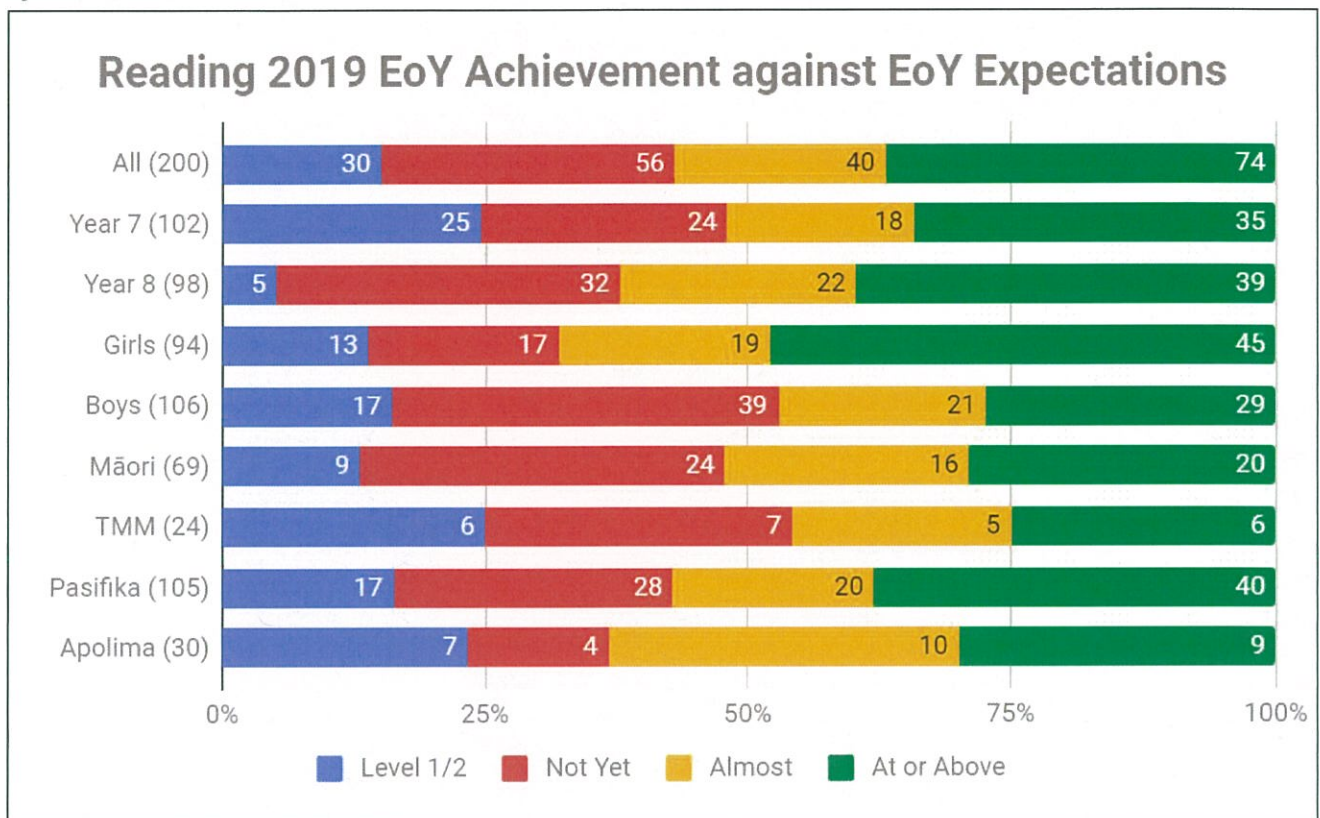
When reflecting on the story the data tells us, the progress made through our maths professional learning and observations of teacher practice, school leaders identified that there are areas of leader and teacher knowledge and practice that need to be explored.

- Teachers now seem well equipped to raise the achievement of students who start the year at Level 1 or 2 of the curriculum.
- Not Yet Learners are at Level 3. There is a need to explore and increase teacher knowledge of levels 3 and 4 of the curriculum.
- In the last 2 years we have made changes to the way we teach maths. We now integrate maths within a context of problem solving and group students in mixed-ability groups. There is a need to explore and increase our leadership and teacher knowledge of how to target teaching for all of our students within an integrated curriculum and with mixed-ability groups.
- The maths progressions we use to track student learning use broad statements of what students should be doing at different levels. They do not show enough progression through the sub-strands that make up the maths curriculum.
- The focus in 2019 has been on ensuring quality teaching when the teacher is working directly with students. Focus on what maths looks like when working independently of the teacher now needs to be looked at as well to ensure quality learning is happening for all students during maths.

What next for Maths at Waimahia?

- New maths progressions that will help teachers to track and plan for student learning. A plan to provide in-service professional learning so all teaching staff understand and can use the progressions.
- Continue with Year 2 of DMIC Professional Development Contract including
 - teachers participating in the research into the efficacy of this approach to maths
 - Maths lead teacher to ensure that DMIC facilitators are targeting the professional learning towards the needs of Not Yet Learners
- Leaders inquire into what best practice for targeted teaching looks like within an integrated curriculum and with mixed-ability groups. A plan to share best practice with teachers.
- A plan to explore through observations and collaborative planning, how learning is reinforced and embedded when students are not working directly with the teacher.
- We need to ensure that there is an induction or catch up component in the DMIC professional learning for our new teachers
- Ensure high absentee students are included in teaching groups whenever present to maximise learning opportunities
- Continue regular cycles of observations within teams so teachers receive quality feedback on their teaching practice
- Whole school approach to planning for maths to share mathematical knowledge expertise. The focus will be on increasing everyone's ability to plan maths problems for level 4 of the curriculum while anticipating the needs for scaffolding up for students not yet at level 4 and the needs for students who need extending beyond level 4. Common misconceptions students have and how teachers respond to these will also be included.

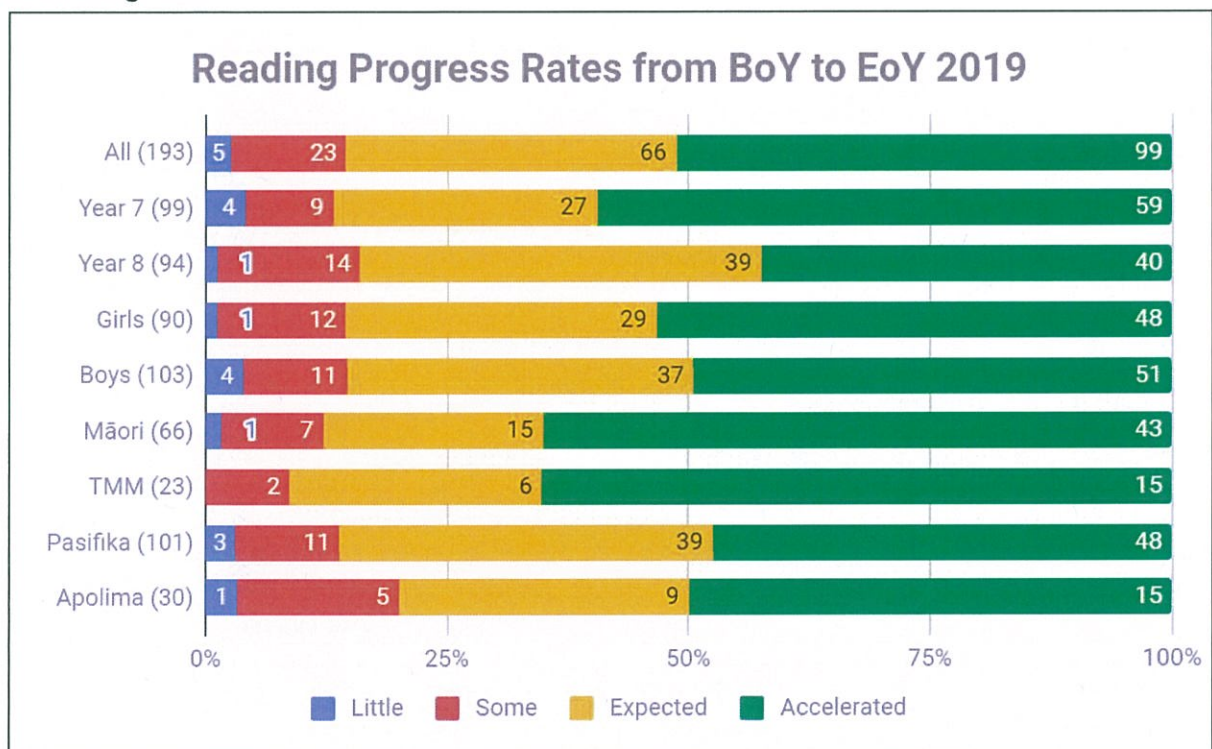
Reading: Target - 40% of all students will be at or above the appropriate curriculum expectation by End of Year



We ended the year with 37% of all students achieving at or above the curriculum expectation for their year level. This is only 3% below the target set.

At the end of 2018 36.4% of all students were at or above the appropriate curriculum expectation. Reading achievement of Boys, Māori and TMM continue to be a concern.

Rates of Progress



51.3% of all students made accelerated progress since the beginning of the year. This is a significant increase from 2018 when 30.8% of all students made accelerated progress during the year.

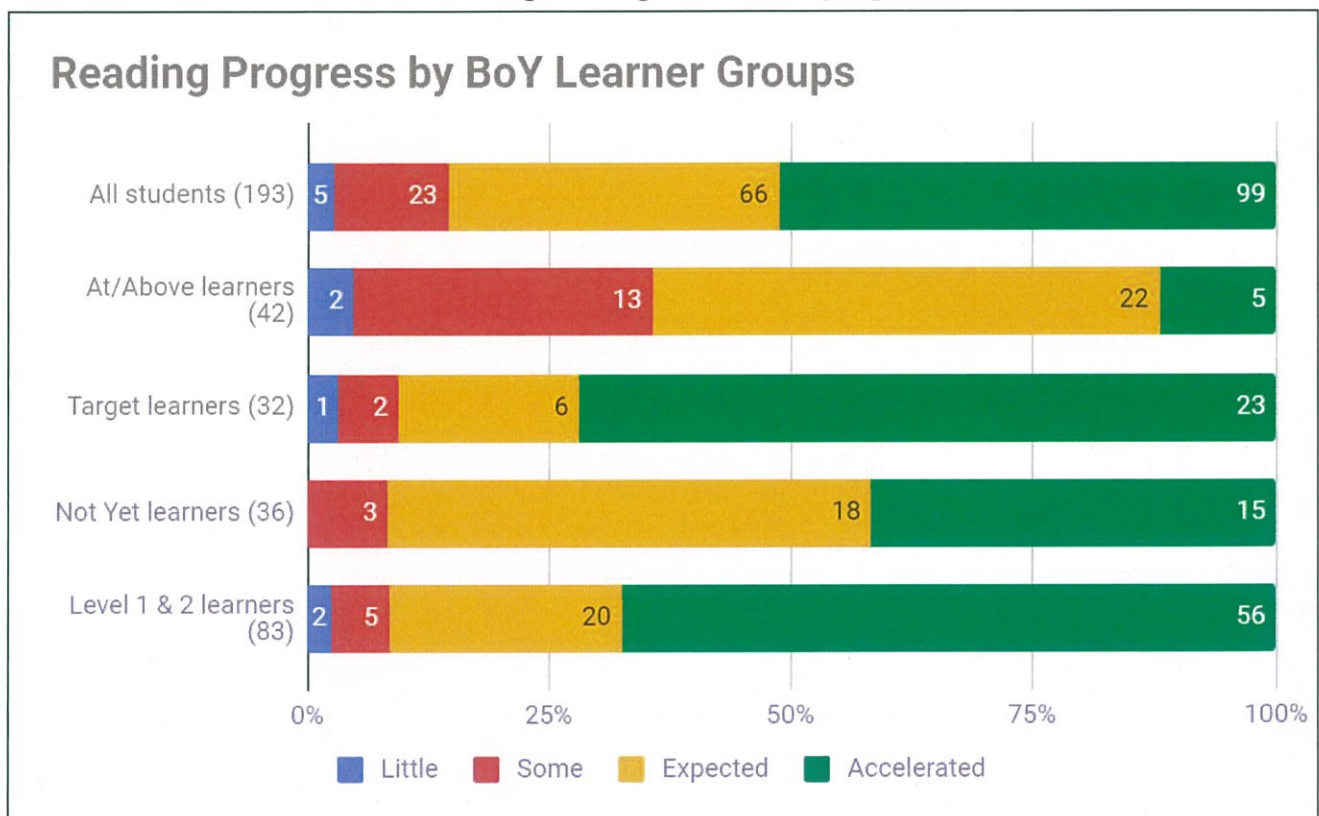
85.5% of all students made expected or accelerated progress. This is relatively similar to 2018 when 84.5% of all students made expected or accelerated progress during the year.

In 2017, 60.5% of our students made expected or accelerated progress.

Māori and TMM achievement of curriculum expectation rates are lower than of all students as indicated in the first Reading chart. It is pleasing to note that the acceleration rates of Māori (65.2%) and TMM (65.2%) students is higher than that of all students (51.3%).

One significant change in our project based learning in 2019 was more meaningful contexts for learning. Teachers noted high engagement in most of our projects for the year. Some projects were also revisited so students had more opportunities to deepen their understanding of concepts and language.

Are the students at risk of not achieving, making accelerated progress?



Like 2018, the 2019 end of year data shows that teaching and learning programmes for reading have had the biggest impact on our Target Learners and Level 1 and 2 Learners.

Like in Maths, the Not Yet Learners in Reading are a concern. Only 3 students in this group made less than expected progress. However, if we are to close the gap of achievement for this group of students then we must aim to help more of them make accelerated progress.

What do we think happened for those who did not make accelerated progress?

28 students made less than expected progress this year.

10 students are either at or above the curriculum expectation for their year level

6 students receive extra support for ESOL

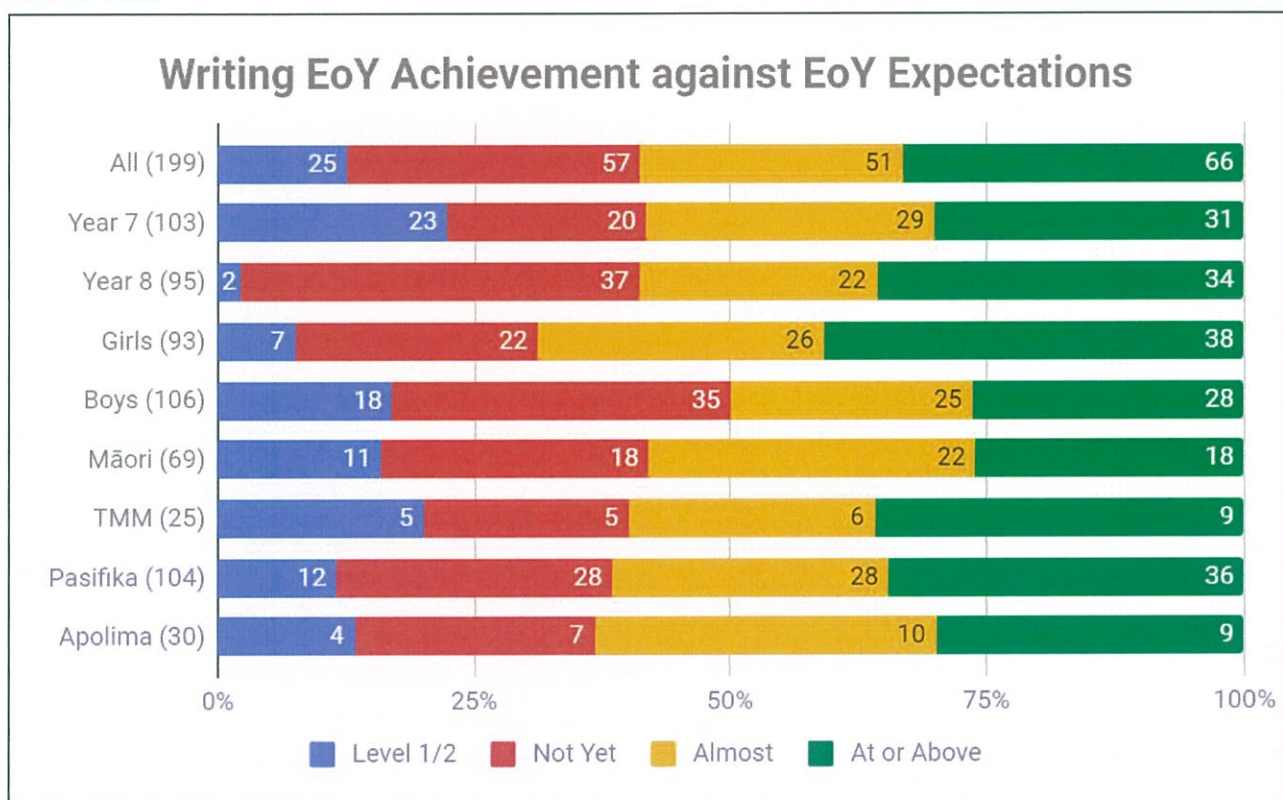
2 students receive external support for learning needs

2 students have very poor attendance

Teachers identified a variety of barriers to learning eg.

- Engagement in learning in general (not just reading)
- Application of reading strategies independently
- Reading mileage

Writing: Target - 40% of all students will be at or above the appropriate curriculum expectation by End of Year



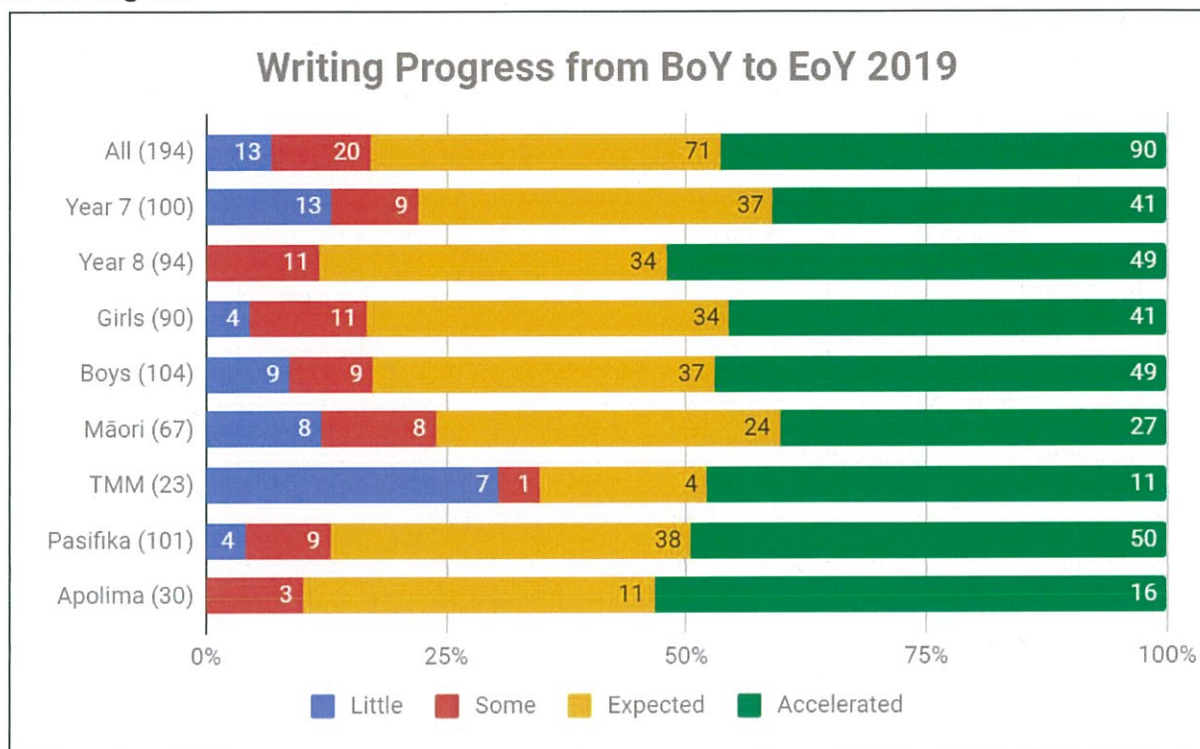
We ended the year with 33.1% of all students at or above the appropriate curriculum expectation for their (year level. This is a slight increase from 2018 (29.2%) and 7% short of the set target.

At the end of 2017 38.2% of all students were at or above the appropriate curriculum expectation.

Boys achievement (26.4%) in writing is a concern although it has improved slightly from last year (21.9%). The same is true for the achievement in writing of Māori as a group, with 26.1% achieving the appropriate expectation in 2019 compared to 21.1% in 2018.

The writing achievement of TMM students was identified as a concern at the end of 2018. This year 36.0% of TMM achieved the appropriate curriculum expectation, a significant improvement from last year (13.6%)

Rates of Progress



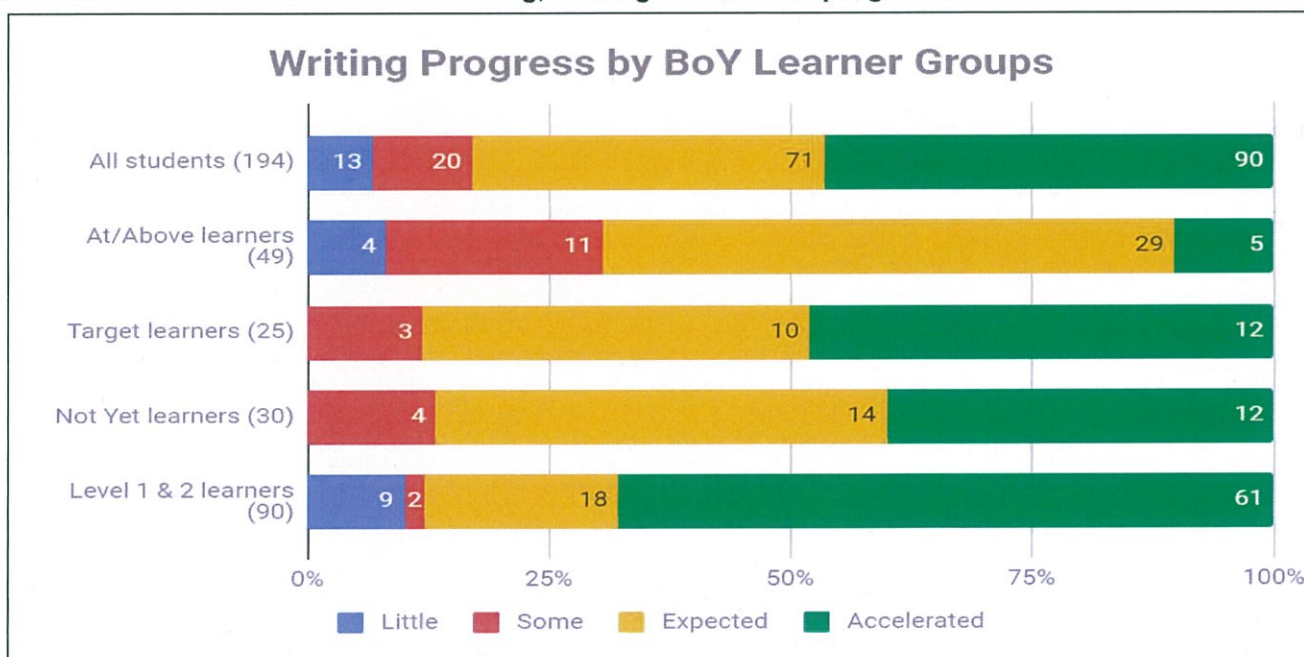
46.4% of all students made accelerated progress in writing from beginning to end of year in 2019. This is a good improvement from 38.9% in 2018.

83.0% of all students made expected or accelerated progress.

This is also an improvement from 78.8% in 2018.

In 2017, 72.6% of our students made expected or accelerated progress.

Are the students at risk of not achieving, making accelerated progress?



Like 2018, in 2019 Writing teaching and learning programs had the greatest impact on our Level 1 and 2 Learners. Like Maths and Reading, the acceleration rates of the Not Yet Learner group are a concern.

What do we think happened for those who did not make accelerated progress?

33 students made less than expected progress this year.

8 of these students are at or above the curriculum expectations for their year level.

7 students receive external support for learning

2 students are new learners of English

5 students are very poor attenders

Teachers identified a variety of barriers to learning, eg.

- Engagement in learning in general
- Reluctant writer
- Language

Teachers also acknowledged that for a small group of students their own lack of teacher knowledge was what was holding the student back.

What next for Reading and Writing at Waimahia?

- Although reading and writing progressions have been used in the school since 2017 to track and plan for student learning, the way they are used by individual teachers is not yet consistent across the school. A plan to provide in-service professional learning so all teaching staff increase our understanding of the indicators, substrands and differences between levels, with a particular focus on Level 3 and 4. This professional learning will include building processes for moderating curriculum level judgements across the school.
- Increasing Reading To in all classrooms. This will help with reading mileage and enables students to hear what good reading and writing sounds like. It exposes students to new vocabulary and phrases, idioms and sayings particular to the English and Kiwi language. This is especially important for second language learners. It also enables students to practice comprehension strategies, such as visualisation, for holding information from texts and storylines in their heads.
- Reading and Writing being taught together. If students are writing explanations for a project, then they need to be analysing explanations for structure, language features, ideas, etc in reading.
- Increase the opportunities for meaningful writing. Project and Problem based learning provides many opportunities for students to read for a purpose. In-service professional learning focused on how to maximise opportunities for meaningful writing in all areas of learning. This professional learning will include how to make the writing learning explicit for students within an integrated curriculum

Like with maths

- *Leaders inquire into what best practice looks like when using targeted teaching within an integrated curriculum and with mixed-ability groups. A plan to share best practice with teachers.*
- *A plan to explore through observations and collaborative planning, how learning is reinforced and embedded when students are not working directly with the teacher.*
- *We need to ensure that there is an induction or catch up component in our in-service professional learning for our new teachers*
- *Ensure high absentee students are included in teaching groups whenever present to maximise learning opportunities*
- *Continue regular cycles of observations within teams so teachers receive quality feedback on their teaching practice*

WAIMAHIA INTERMEDIATE SCHOOL

44 Palmers Road, Manurewa. PO Box 88034, Clendon Town, Manurewa, Auckland
Telephone (09) 266 7455 Website: www.waimahia.school.nz Email: admin@waimahia.school.nz



20 January 2020

2019 REPORT ON SPECIAL AND CONTESTABLE FUNDING

Kiwisport is a government funding initiative to support students participation in organized sport. In 2019, Waimahia Intermediate School received total Kiwisport funding of \$2,4714.78 excluding GST and spent \$12,046.75 excluding GST.

The funding was spent on transport to and from sporting venues where students travelled to represent the school, replacing sporting equipment and various sporting tournaments

The number of students participating has increased to 99.5% of the school roll

Christina Irvine

Christina Irvine
Executive Officer