CLIFTON TERRACE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	3187
Principal:	Robert Wemyss
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Accountant / Service Provider:	Accounting For Schools Limited

CLIFTON TERRACE SCHOOL

Annual Report - For the year ended 31 December 2019

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CLIFTON TERRACE 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.

BRUCE WILLIAM MACDONALD
Full Name of Board Chairperson

Signature of Board Chairperson

29/5/20
Date:

ROBERT DUNCAN WEMYSS.
Full Name of Principal

Signature of Principal

29/5/2020.
Date:

CLIFTON TERRACE SCHOOL

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

	Notes	2019 Actual $	2019 Budget $	2018 Actual $
Revenue				
Government Grants	2	2,261,394	2,152,611	2,158,874
Locally Raised Funds	3	116,022	97,830	134,265
Interest income		4,663	2,510	5,723
International Students	4	-	-	5,271
		2,382,079	2,252,951	2,304,133
Expenses				
Locally Raised Funds	3	69,659	62,901	52,612
Learning Resources	5	1,644,519	1,494,137	1,499,042
Administration	6	133,299	115,049	126,044
Finance		1,214	785	912
Property	7	560,664	496,280	530,476
Depreciation	8	73,292	58,666	71,102
Loss on Disposal of Property, Plant and Equipment		7,954	-	-
		2,490,601	2,227,817	2,280,188
Net Surplus / (Deficit) for the year		(108,522)	25,135	23,945
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(108,522)	25,135	23,945

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

CLIFTON TERRACE SCHOOL

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

	Notes	Actual 2019 $	Budget 2019 $	Actual 2018 $
Balance at 1 January		320,267	330,383	292,540
Total comprehensive revenue and expense for the year		(108,522)	25,135	23,945
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		10,116	-	3,782
Capital Contribution to the Ministry of Education		(70,910)	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December		150,951	355,518	320,267
Retained Earnings		150,951	355,518	320,267
Equity at 31 December		150,951	355,518	320,267

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.

CLIFTON TERRACE SCHOOL

Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual $	2019 Budget $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	9	45,461	141,202	138,124
Accounts Receivable	10	97,781	80,000	77,979
GST Receivable		8,152	1,903	10,200
Prepayments		7,773	1,449	15,043
Inventories	11	1,841	1,671	1,671
Investments	12	115,781	114,605	21,267
Funds held for Capital Works Projects	19	3,476	-	9,671
		280,265	340,830	273,956
Current Liabilities				
Accounts Payable	14	142,441	82,754	97,149
Revenue Received in Advance	15	5,317	280	1,050
Provision for Cyclical Maintenance	16	101,102	-	-
Finance Lease Liability - Current Portion	18	20,067	5,084	19,534
Funds held for Capital Works Projects	19	-	18,118	-
		268,927	106,236	117,733
Working Capital Surplus/(Deficit)		11,338	234,594	156,223
Non-current Assets				
Property, Plant and Equipment	13	237,147	302,771	349,744
		237,147	302,771	349,744
Non-current Liabilities				
Provision for Cyclical Maintenance	16	62,915	137,615	137,615
Finance Lease Liability	18	34,619	44,232	48,084
		97,534	181,847	185,700
Net Assets		150,951	355,518	320,267
Equity		150,951	355,518	320,267

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

CLIFTON TERRACE SCHOOL

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		504,780	777,994	452,092
Locally Raised Funds		120,289	98,110	119,814
International Students		-	-	3,478
Goods and Services Tax (net)		2,046	(1,903)	(413)
Payments to Employees		(289,686)	(160,017)	(193,347)
Payments to Suppliers		(287,013)	(298,852)	(295,870)
Cyclical Maintenance Payments in the year		(5,500)	132,752	(7,394)
Interest Paid		(1,214)	(785)	-
Interest Received		3,997	2,510	5,723
Net cash from Operating Activities		47,700	549,811	84,083
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(7,954)	6,100	-
Purchase of PPE (and Intangibles)		(24,212)	(305,436)	(74,872)
Purchase of Investments		(94,514)	(114,605)	97,359
Net cash from Investing Activities		(126,679)	(413,942)	22,487
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,116	-	3,782
Finance Lease Payments		(20,325)	(12,785)	(3,405)
Funds Held for Capital Works Projects		(3,476)	18,118	(31,143)
Net cash from Financing Activities		(13,685)	5,334	(30,766)
Net increase/(decrease) in cash and cash equivalents		(92,664)	141,202	75,804
Cash and cash equivalents at the beginning of the year	9	138,125	-	62,320
Cash and cash equivalents at the end of the year	9	45,461	141,202	138,124

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.

CLIFTON TERRACE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity
Clifton Terrace 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 28.

PBE Accounting Standards Reduced Disclosure Regime

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 13.

CLIFTON TERRACE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

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

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

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

1. Statement of Accounting Policies

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.

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

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

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

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

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

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.

CLIFTON TERRACE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

CLIFTON TERRACE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

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) 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).

r) Financial Assets and Liabilities
The School's financial assets comprise cash and cash equivalents, accounts receivable, funds held for capital works, and investments. All of these financial assets, except for investments that are shares, are categorised as "amortised cost" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings 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.

s) 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.

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

u) 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.

CLIFTON TERRACE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

2. Government Grants

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational Grants	439,920	439,920	441,348
Teachers' Salaries Grants	1,386,278	1,335,000	1,332,938
Use of Land and Buildings Grants	370,336	370,000	367,562
Other Government Grants	64,860	7,691	17,026
	2,261,394	2,152,611	2,158,874

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	29,999	19,026	21,707
Activities	62,779	56,482	64,473
Trading	6,744	5,822	7,085
Fundraising	16,500	16,500	17,000
Other Revenue	-	-	24,000
	116,022	97,830	134,265
Expenses			
Activities	58,926	52,788	40,718
Trading	6,733	6,113	6,927
Fundraising (Costs of Raising Funds)	4,000	4,000	4,967
	69,659	62,901	52,612
Surplus/ (Deficit) for the year Locally raised funds	46,363	34,929	81,652

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	0	0	0

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
International Student Fees	-	-	5,271
Surplus/ (Deficit) for the year International Students'	-	-	5,271

CLIFTON TERRACE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2019

5. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	43,865	52,910	34,961
Equipment Repairs	748	605	198
Information and Communication Technology	15,076	11,545	16,694
Library Resources	2,037	6,181	1,656
Employee Benefits - Salaries	1,560,991	1,401,404	1,423,611
Staff Development	21,802	21,491	21,922
	1,644,519	1,494,137	1,499,042

6. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	4,053	1,848	3,500
Board of Trustees Fees	4,100	-	4,606
Board of Trustees Expenses	9,490	7,748	7,217
Communication	8,815	8,148	10,849
Consumables	4,186	3,382	12,140
Other	10,134	9,236	8,049
Employee Benefits - Salaries	79,639	67,144	66,870
Insurance	7,780	12,872	8,144
Service Providers, Contractors and Consultancy	5,102	4,670	4,670
	133,299	115,049	126,044

7. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	4,085	3,156	3,096
Consultancy and Contract Services	33,719	27,717	36,585
Cyclical Maintenance Provision	31,902	4,863	20,858
Grounds	4,998	3,454	7,172
Heat, Light and Water	29,616	23,889	32,572
Repairs and Maintenance	46,631	33,219	30,891
Use of Land and Buildings	370,336	370,000	367,562
Security	3,673	3,512	1,204
Employee Benefits - Salaries	35,704	26,469	30,536
	560,664	496,280	530,476

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

8. Depreciation

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Building Improvements - Crown	12,531	13,000	16,434
Furniture and Equipment	15,380	16,000	18,538
Information and Communication Technology	20,101	20,000	22,167
Motor Vehicles	6,682	1,666	2,197
Leased Assets	14,268	7,000	7,245
Library Resources	4,330	1,000	4,521
	73,292	58,666	71,102

9. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	400	300	300
Bank Current Account	1,483	8,229	71,339
Bank Call Account	43,578	82,673	66,486
Short-term Bank Deposits	-	50,000	-
Cash and cash equivalents for Cash Flow Statement	45,461	141,202	138,124

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

10. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Interest Receivable	845	-	179
Teacher Salaries Grant Receivable	96,936	80,000	77,800
	97,781	80,000	77,979
Receivables from Exchange Transactions	845	-	179
Receivables from Non-Exchange Transactions	96,936	80,000	77,800
	97,781	80,000	77,979

11. Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Stationery	1,841	1,671	1,671

12. Investments

The School's investment activities are classified as follows:

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Asset			
Short-term Bank Deposits	115,781	114,605	21,267

13. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	119,745	-	(72,277)	-	(12,531)	34,937
Furniture and Equipment	58,481	8,489	(2,092)	-	(15,380)	49,498
Information and Communication Technology	52,782	19,121	(4,499)	-	(20,101)	47,303
Motor Vehicles	29,623	-	-	-	(6,682)	22,941
Leased Assets	54,855	7,393	-	-	(14,268)	47,980
Library Resources	34,258	4,560	-	-	(4,330)	34,488
Balance at 31 December 2019	349,744	39,563	(78,868)	-	(73,292)	237,147

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	206,926	(171,989)	34,937
Furniture and Equipment	210,019	(160,520)	49,498
Information and Communication Technology	153,478	(106,175)	47,303
Motor Vehicles	31,820	(8,879)	22,941
Leased Assets	69,493	(21,513)	47,980
Library Resources	159,786	(125,299)	34,488
Balance at 31 December 2019	831,522	(594,375)	237,147

13. Property, Plant and Equipment (Cont.)

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	136,180	-	-	-	(16,435)	119,745
Furniture and Equipment	68,665	8,354	-	-	(18,538)	58,481
Information and Communication Technology	47,560	27,389	-	-	(22,167)	52,782
Motor Vehicles	-	31,820	-	-	(2,197)	29,623
Leased Assets	-	62,100	-	-	(7,245)	54,855
Library Resources	33,553	5,225	-	-	(4,520)	34,258
Balance at 31 December 2018	285,958	134,888	-	-	(71,102)	349,744

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	440,184	(320,439)	119,745
Furniture and Equipment	213,117	(154,635)	58,482
Information and Communication Technology	273,311	(220,529)	52,782
Motor Vehicles	31,820	(2,197)	29,623
Leased Assets	62,100	(7,245)	54,855
Library Resources	155,226	(120,969)	34,257
Balance at 31 December 2018	1,175,758	(826,014)	349,744

14. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating Creditors	41,512	1,354	15,782
Accruals	2,855	1,400	2,800
Employee Entitlements - Salaries	96,936	80,000	78,568
Employee Entitlements - Leave Accrual	1,138	-	-
	142,441	82,754	97,149
Payables for Exchange Transactions	142,441	82,754	97,149
	142,441	82,754	97,149

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Other	5,317	280	1,050
	5,317	280	1,050

16. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	137,615	137,615	124,151
Increase/ (decrease) to the Provision During the Year	26,402	-	20,858
Use of the Provision During the Year	-	-	(7,394)
Provision at the End of the Year	164,017	137,615	137,615
Cyclical Maintenance - Current	101,102	-	-
Cyclical Maintenance - Term	62,915	137,615	137,615
	164,017	137,615	137,615

17. Painting Contract Liability

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Liability	-	-	-
Non Current Liability	-	-	-
	-	-	-

In 2019 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2020, with regular maintenance in subsequent years. The agreement has an annual commitment of $21,866**.** The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. 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	20,067	-	19,534
Later than One Year and no Later than Five Years	34,619	-	48,084
	54,686	-	67,618

19. 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

	2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions	Closing Balances $
Library Development	*in progress*	(9,671)	35,000	(1,577)	-	23,752
Special Needs	*in progress*	-	66,873	(94,101)	-	(27,228)
Totals		(9,671)	101,873	(95,678)	-	(3,476)

Represented by:

Funds Held on Behalf of the Ministry of Education	23,752
Funds Due from the Ministry of Education	(27,228)
	(3,476)

	2018	Opening Balances $	Receipts from MoE $	Payments $		Closing Balances $
Security System Upgrade	*completed*	21,472	-	(21,472)	-	-
Library Development	*in progress*	-	-	(9,671)	-	(9,671)
Totals		21,472	-	(31,143)	-	(9,671)

20. 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.

21. 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	4,100	4,606
Full-time equivalent members	0.30	0.30
Leadership Team		
Remuneration	248,615	224,311
Full-time equivalent members	2	2
Total key management personnel remuneration	252,715	228,917
Total full-time equivalent personnel	2.30	2.30

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	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	2 - 3

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	1.00	1.00

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

22. 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	-	-

23. 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.

24. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into a contract agreements with the Ministry of Education for development of the library and special needs fences and gates the school amounting to $101,873 of which $105,348 had been spent at balance date.
(Capital commitments at 31 December 2018: $9,671 had been spent on a 5YA project to develop the Library, no funds had been received).

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts (31 December 2018: nil)

25. 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.

26. 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	45,461	141,202	138,124
Receivables	97,781	80,000	77,979
Investments - Term Deposits	115,781	114,605	21,267
Total Financial assets measured at amortised cost	259,023	335,808	237,371
Financial liabilities measured at amortised cost			
Payables	142,441	82,754	97,149
Finance Leases	54,686	49,315	67,618
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	197,127	132,070	164,768

27. 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.

28. 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 10 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 12 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.

CLIFTON TERRACE SCHOOL

Members of the Board of Trustees
For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Serean Gallagher	Chairperson	Elected June 19	Scientist	May 2022
Bryce MacDonald	Parent Rep	Elected June 19	Bank Officer	May 2022
Shannon Nicholson	Parent Rep	Elected June 19	Business Owner	May 2022
Alice Evatt	Parent Rep	Elected June 19	Mental Health Worker	May 2022
Robert Wemyss	Principal	Appointed Jan 04	Principal	
Michelle Day	Staff Rep	Elected June 19	Teacher	May 2022
David MacGibbon	Chairperson			May 2019
Hannah Cameron	Parent Rep			May 2019
Jeremy Barton	Parent Rep			May 2019
Emily Smith	Parent Rep			May 2019
James Hebberd	Staff Rep			May 2019

CLIFTON TERRACE SCHOOL

Kiwisport Funding

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support sport for school aged children.

In 2019 the School received Kiwi Sport funding of $4,776.

The funding was spent on sports equipment, coaching of teams and providing a sports programme for years 5 & 6.

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CLIFTON TERRACE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Clifton Terrace School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe, 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 20, 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 Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

The basis for our opinion is explained below, and we draw your attention to the possible effects of COVID-19. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of service performance, 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 27 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of 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.

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Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included as part of the Members of the Board of Trustees, Kiwisport Funding and Analysis of Variance, 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.

Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Nelson, New Zealand

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

JUNIOR SYNDICATE TARGET 2019

Annual objectives:

To increase the number of children achieving at an age appropriate level in maths through developing our pedagogy.

Baseline data from 2018 syndicate review:

Maths

4 of our Year 1 & 2 tamariki are achieving below a level where they would be expected to be working. Through our work in ALiM and developing new pedagogy we hope to lift all children's achievement.

Targets

We will have seen a positive shift by the end of 2019 in all of our tamariki's mathematical learning, with a particular focus on those who are not achieving at their expected level.

What	Resources:	Who and When	Indicators of progress (outcomes)	Outputs	Monitoring
Provide a maths programme that integrates the latest principles of best practice in mathematical pedagogy thus lifting achievement of all our tamariki with a particular focus on our tamariki who are not achieving at their expected level.	Research Mel Elizabeth - UC Math PD as and when it is available.	All junior syndicate teachers. Terms 1 – 4	Positive shift in math curriculum achievement by all students in the junior school. Accelerated learning for those children who are not achieving at their expected level. Greater capacity to cater for more diverse learning needs in a	Junior syndicate staff to participate in a range of PD opportunities that will increase their knowledge the ability to deliver a rich math programme in their class. Intervention groups to be used within the class for those	Identification and tracking of children who are not achieving at there expected level.

			more inclusive math programme.	**children identified as at risk.**	

Target Analysis.

Mathematics

Data for 2019

	S0	S1	S2	S3	S4	S5E	S5	S6E	S6	S7E	S7	S8E	S8	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	10% (3)	48% (15)	35% (11)	6% (2)										0%	0%	**58%** (18)	42% (13)	27% (31)
Y1	4% (2)	8% (4)	14% (7)	46% (23)	28% (14)									0%	12% (6)	**60%** (30)	28% (14)	44% (50)
Y2			3% (1)	24% (8)	58% (19)	15% (5)								0%	3% (1)	**82%** (27)	15% (5)	29% (33)
Total pupils	4 % (5)	17 % (19)	17 % (19)	29 % (33)	29 % (33)	4 % (5)								0%	6% (7)	66% (75)	28% (32)	(114)

The Junior Syndicate target for 2019 was focused on maths learning and development. We decided to have this focus as we felt it was a valid learning need for the tamariki in our syndicate and an area we kaiako desired some professional development and upskilling. While this current data shows that we have 7 of our tamariki currently working at a level below the level of expected progress, it is pleasing to report that of the 4 target students we identified in 2018, the 2 that remained in our syndicate are now working at a level that indicates expected progress has been achieved.

There are several reasons we have a relatively and proportionally low number of students who are currently represented as working below their expected level. These include complex learning needs, transient students and social/whanau stability.

As a syndicate, I think we can be very happy with the progress we have made over the year. With continued quality teaching, support and monitoring I am looking forward to seeing those students who are currently achieving below their expected level begin to make positive learning gains in 2020 and beyond.

Inquiries

This year our syndicate inquiry was centred on the learning needs of our tamariki in the learning area of maths. With the Nelson City Community of Learning – *Kahui ako ki Whakatu* accepting a contract with Massey University to deliver Developing Mathematical

Inquiry Communities (DMIC) across our schools, our syndicate decided to centre our work on this emerging educational philosophy and practice.
Through our inquiry and work with DMIC, we as a syndicate are still cautious of this model of learning. While we appreciate the focus DMIC has on the development of social and group norms and feel that this is positive, many of us feel the prescriptive nature of DMIC's pedagogy does meet the diverse learning needs of our tamariki. We are looking forward to further work in this area.

Special Aspects & Conclusion
It has been pleasing to see the positive shift in our target students' achievement in maths.

In 2020 I would like to refocus and continue to deepen our knowledge and practise of Play-Based Learning as an effective pedagogy that is both child-centred, highly responsive, flexible and developmentally appropriate.

James Hebberd

MIDDLE SYNDICATE TARGETS 2019

Annual objective: To embed the principles of Cultural Relationships for Responsive Pedagogy across our school so that all students are able to access The New Zealand Curriculum.

Baseline data: Analysis of Middle Syndicate data shows that although students are achieving well in Maths (89% meeting the expectation, including all our Māori students), some are not (11%).

Through discussions during Staff Meetings and PD in 2018, it has become apparent that there are inconsistencies around the knowledge teachers have of the Levels and Stages across all the Maths Strands. Current research has highlighted new teaching pedagogies in Maths, and we are still developing understanding and implementation of these.

Targets:

- All students to have a positive attitude towards their learning in Maths.
- To develop teachers knowledge and confidence around the current teaching pedagogy of maths, including the use of Rich Tasks.
- All target students to meet their required Year Level Expectations by the end of the year.

What	Resources:	Who and When	Indicators of progress (outcomes)
Positive Attitude Towards Learning in Maths	Student survey Mix of fun activities that build knowledge and strategies in numeracy, as well as across the other strands.	All students Term 1 & T4 All year	Positive change for those who initially dislike maths. Confidence in their ability to solve maths problems. Confidence to share and justify their thinking in maths.

Outputs	Monitoring
Students Survey Results: **Q1. Do you like maths?** **Term 1** – 72% of students like maths - 19% of students don't like maths - 9% of students are unsure **Term 4** - 70% of students like maths - 26% of students don't like maths - 4% of students are unsure **Some of the reasons for their answers ranged from**: **Term 1 – LIKE:** Fun x9, play games, go on the ipad, easy, like working with bigger numbers, Makes me feel good when I work something out. I can use different ways to work answers out. Its fun working out problems. I like using different counters, ipad, calculator, **Term 1 - DON'T LIKE:** It's hard x3, Have to do easy numbers, I get sore hands. Hard counting all the numbers in my head. Have to count. I feel scared of getting it wrong in the new group maths, I can't remember things, boring x3, rather be writing. **Term 4 – LIKE:** Challenging, you learn x9, fun x7, like hard things, some are easy and some are hard x2, challenges your brain x2, like adding up numbers, Team work, numbers, I like numbers and good at it, Hard and fun, useful in science and maps, improves brain power and helps problem solving, finding patterns, I like learning **Term 4 - DON'T LIKE:** Really hard x3, stressful, boring x5, rather read, I'm bad at it, Questions are confusing, not enough games These results show that there was only a slight change in the students feelings towards maths. Unfortunately the number of students disliking maths increased by 7%. This may be for various reasons. One major one could be that this was our first year of DMIC which is new for both teachers and students. We did note that reasons for liking maths seemed to change from 'fun, playing games, ipads' etc, to 'challenging, you learn, like hard things, teamwork'.	

Q2. Do you think you are good at maths?

Term 1 – 80% of students think they are good at maths
- 17% of students think they are not good at maths
- 3% are unsure

Term 4 - 71% of students think they are good at maths
- 26% of students think they are not good at maths
- 9% are unsure

Some of the reasons for their answers ranged from:

Term 1 - GOOD AT IT: I like it, I know heaps of stuff, I can do things really fast, I can add big numbers, I finish my work and can play games, it's easy, I am quick, I usually get the answers right, I'm great at Ipads, I answer lots of questions, I know what 100+100 is, I can figure out problems, I know lots of ways to solve problems, My Mum said I do big kids' maths, I mainly get :) from the teacher, I have a good brain,

Term 1- NOT GOOD AT IT: I'm not good at maths sheets, I can't count up very high, tried it at home. It is quite difficult, not good with big numbers, I get everything wrong, Don't know what I'm good at and what I'm bad at, Not the best and not the worst, Because I'm no good at it.

Term 4 – GOOD AT IT: I know my x tables, mum and dad say I am x2, enjoy it, I'm fast, I'm good at thinking, I practise my x tables at home, know x tables x4, get everything correct x3, work out hard maths, teacher input x4, fast and correct, figure things out, good at pluses and minuses, others relying on me to work it out, easy, a Teacher/mum told me x2, Can answer the questions x4, Get smiley faces, only with little numbers, my technique, good at +/- I like it, I can do lots of things.

Term 4 - NOT GOOD AT IT: Sometimes I get the answers wrong, I'm not really good at problems x2, I can only do little numbers, equations are so hard, don't know, get stuck, don't know x tables and divided bys x2, mostly don't know the answer,

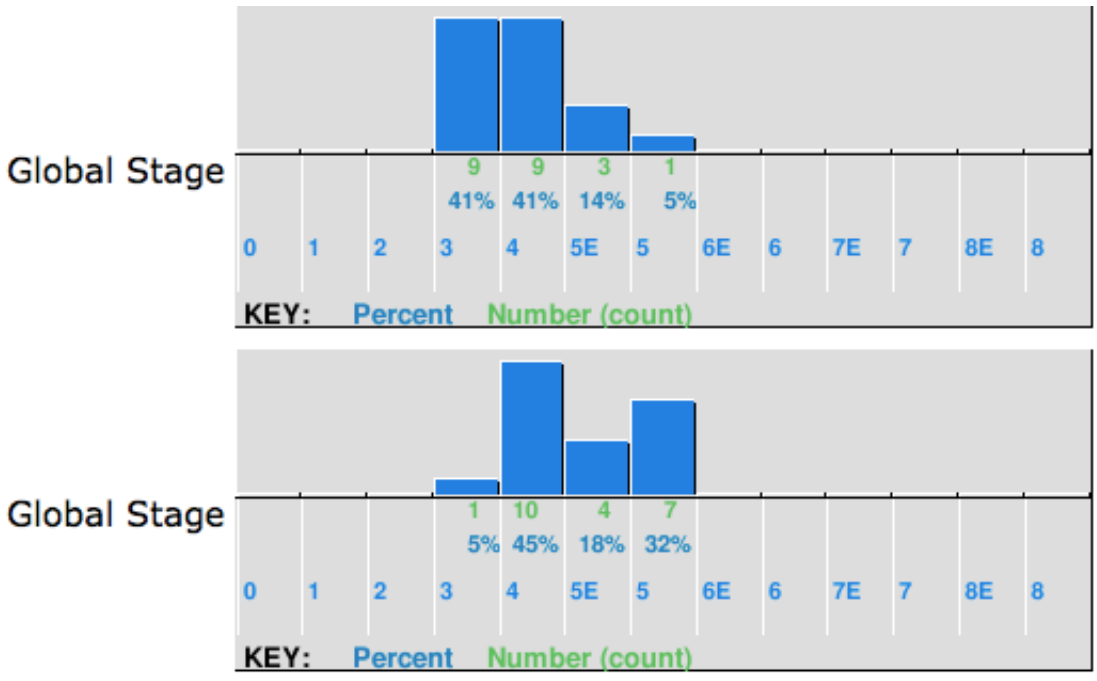
These results show, that again, there was only a slight change in the students feelings towards their abilities in maths. Unfortunately 9% more students think they are not good at maths. Again we feel this is closely related to our new DMIC method of teaching maths.
We feel that as we, the teachers, improve our understanding and competency in teaching through DMIC, the more this will improve next year.

What	Resources:	Who and When	Indicators of progress (outcomes)
Teaching Pedagogy Develop use of Rich Tasks that take into account cultural backgrounds of students. Revisit NPBks together as a syndicate.	Knowing our students Lead Teachers: Elizabeth / Mel Project Books Time to moderate across the syndicate	T2 & T3 T1 / 2 - Syndicate meetings	Increased consistency across the syndicate.

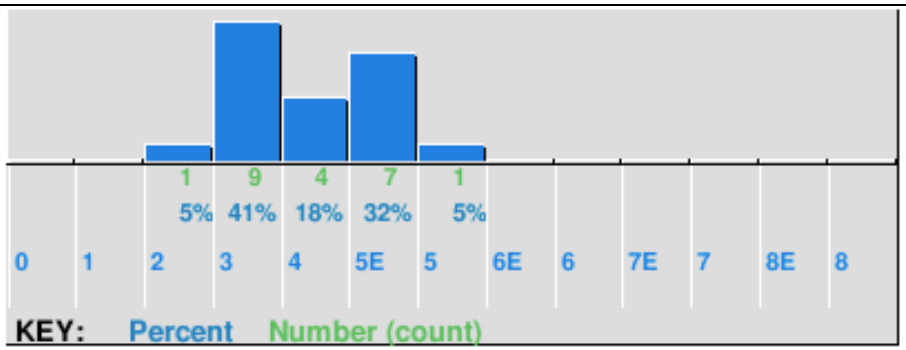
Outputs	Monitoring
After this was written, our school took part in Maths PD with our Kahui Ako, which has changed our initial ideas of what we would do. We have implimented the DMIC maths programme across the school. This programme includes rich tasks involving contexts relating to the students experiences and our school environment. This was a specific way to embed the principals of Cultural Relationships for Responsive Pedagogy. We have had a lot of PD throughout the year, helping us to impliment the DMIC programme. We have had a mentor observe and guide us with our teaching in DMIC. This will continue for another two years.	

Alongside this new teaching method, we have had PD with Elizabeth from Canterbury University, who has guided us through Strand maths, making close links with the NZC. She led us in moderating set tasks across the school and within our syndicate.

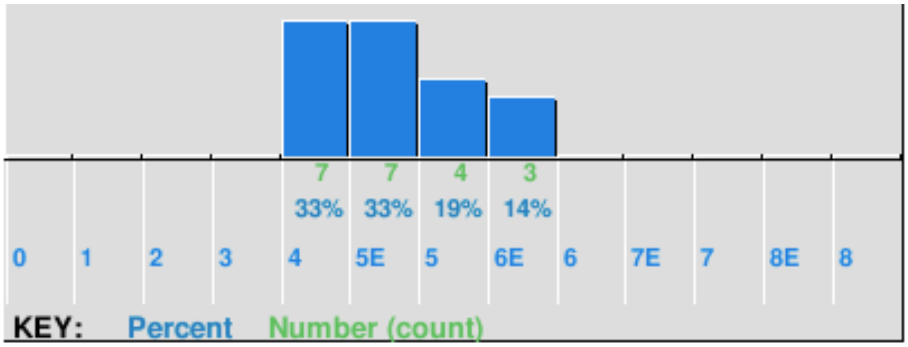
What	Resources:	Who and When	Indicators of progress (outcomes)
Year Level Expectations Target students to be taught daily in a small group guided lesson. (This may be as an ALiM group on top of other group learning.)	Numeracy Project Bks JAM GloSS Y3 & Y4 PAT Maths Strand Assessments Observations and anecdotal notes.	All teachers – planning / assessment Y3 T2 / T4 (up to Stage 4) Y3 & Y4 (at St 5 and above) T1 & T4 All – pretest / post test During guided lessons	Improved results in these assessments and teachers' observations.

OUTPUTS	Monitoring
Two members of the syndicate participated in ALiM PD, where they took a target maths group for an extra lesson at least 3 times a week. We were mentored several times during the year with this as well. We had a buddy teacher observe us and give feedback. The other two teachers identified target students, teaching them regularly as a group and monitored them closely. **GloSS Results for Target Students** Global Stage – Term 1 and Term 4 Comparisons  Term 1 and Term 4	

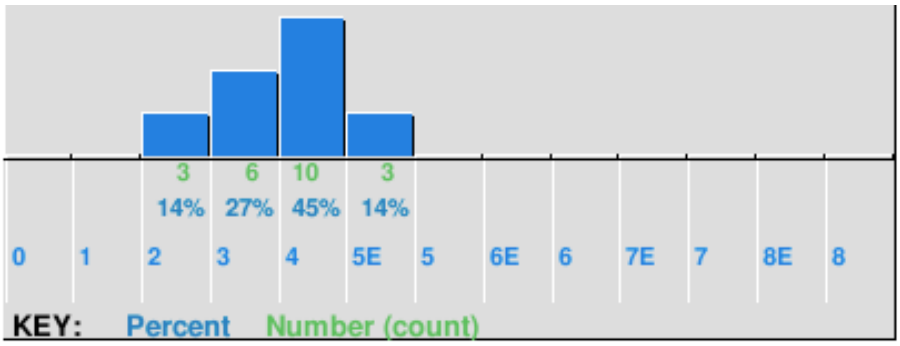
Add/Sub



Add/Sub



Mult/Div



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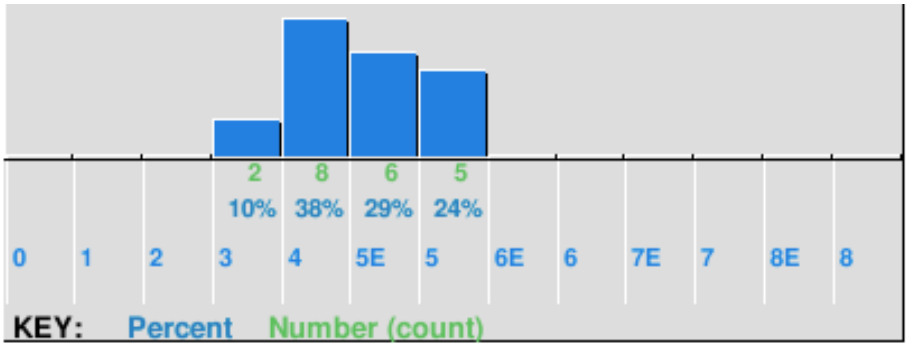
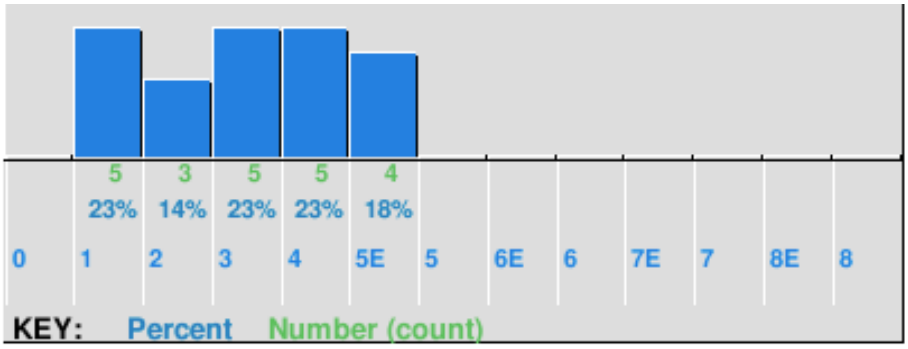
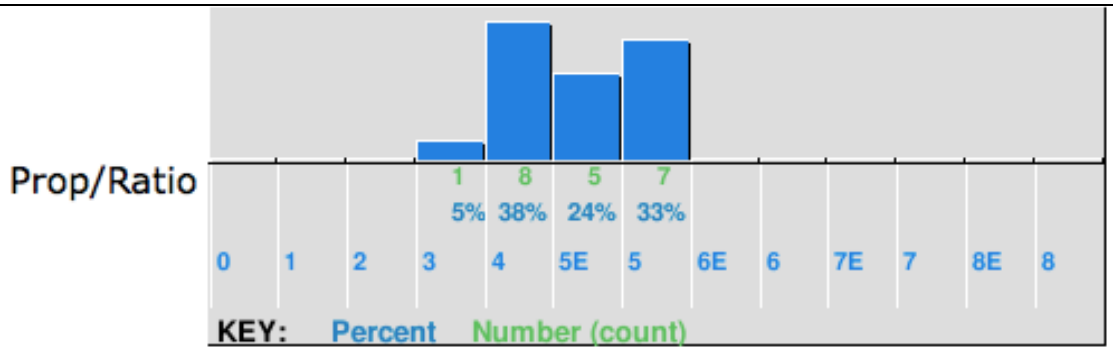


Prop/Ratio





PAT Data – Target Students

Term 1:
36% Critical Range
64% Medium Range

Term 4:
23% Critical Range
77% Medium Range

This shows that overall the number of target students in the Critical Range decreased by the end of the year in the PAT Maths assessment.

23% of target students maintained their stanine
36% of target students increased their stanine by 1, showing acclerated progress
14% of target students increased their stanine by 2, showing acclerated progress
9% of target students increased their stanine by 3, showing acclerated progress
18% of target students dropped by 1 stanine or more.

NB: We have observed that students have found doing this assessment difficult, especially the Year 3 students. Some teachers helped read the questions.

Year Expectation Level - All Year 3 and Year 4 Students within the Middle Syndicate

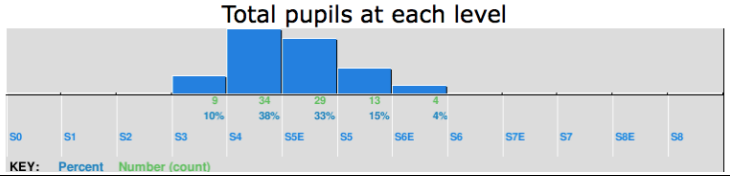
NB: The Year 2 students within the Middle Syndicate have not been included in this data.
NB: The Year 4 students within the Senior Syndicate have not been included in this data.

TERM ONE - Below: 18% At: 75% Above: 7%

Percentage of Pupils - for 2019 Printed: 29 Nov 2019

	S0	S1	S2	S3	S4	S5E	S5	S6E	S6	S7E	S7	S8E	S8	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y3				16% (9)	47% (27)	33% (19)	4% (2)							0%	16% (9)	**81%** (46)	4% (2)	64% (57)
Y4					22% (7)	31% (10)	34% (11)	13% (4)						0%	22% (7)	**66%** (21)	13% (4)	36% (32)
Total pupils				10 % (9)	38 % (34)	33 % (29)	15 % (13)	4 % (4)						0%	18% (16)	75% (67)	7% (6)	(89)

Total pupils at each level

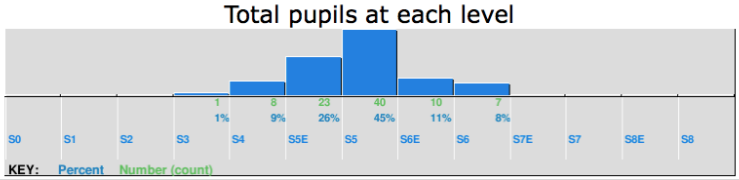


TERM FOUR - Below: 11% At: 45% Above: 44%

Percentage of Pupils - for 2019 Printed: 29 Nov 2019

	S0	S1	S2	S3	S4	S5E	S5	S6E	S6	S7E	S7	S8E	S8	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y3				2% (1)	14% (8)	39% (22)	39% (22)	7% (4)						0%	16% (9)	**39%** (22)	46% (26)	64% (57)
Y4						3% (1)	56% (18)	19% (6)	22% (7)					0%	3% (1)	**56%** (18)	41% (13)	36% (32)
Total pupils				1 % (1)	9 % (8)	26 % (23)	45 % (40)	11 % (10)	8 % (7)					0%	11% (10)	45% (40)	44% (39)	(89)

Total pupils at each level



This shows that although the number of Below students has dropped, it has not been all that significant. The best results appear to be with accelerating our At students into Above. 6 of the Year 4 students who were Below at the beginning of the year have progressed to At, leaving only 1 student still Below, while the Y3 students remain the same.	
Evaluation:	
Review:	

SENIOR SYNDICATE TARGETS 2019

Annual objective:

Baseline data: Analysis of school wide writing data…

Teachers' reflection on writing samples showed…

Targets:

- **To have all children reaching appropriate levels of rich language across writing genres.**
- **All children below standard to be accelerated with inclass AliM intervention.**

What	Resources:	Who and When	Indicators of progress (outcomes)	Ouputs	Monitoring
• To widen the use of rich language in written work	- The Writing Book - Online research - professional discussions -	Senior syndicate Term 2 & 3	- Improvement with asttle results. -		-e-asttle at the end of term 1 for base line data - -e-asttle at the end of term 2 & 3
• To identify children below in maths and set up inclass AliM groups	- Resource teacher: Mel - Staff PD	Senior syndicate Term 1	Groups will be up and running by Tm 1 wk 6. Staff will decide on blocks of 4 weeks.		Term 1 testing - Math PAT - Gloss - Tracking sheet
Evaluation:	Termly reporting against each of the goals and evaluation of impact is completed for SLT and the Board.				

Review:	Spread and share what is working well and tweak or stop what isn't.

End of year target summaries.

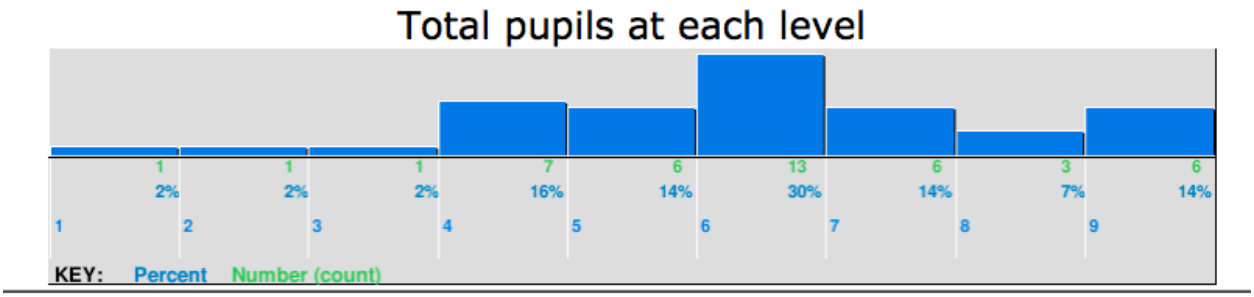
- To widen the use of rich language in written work. Process and evidence.
- All children below standard to be accelerated with in-class AliM intervention.

  Two classes had groups going for 3 terms. Two classes had groups going for 2 terms.

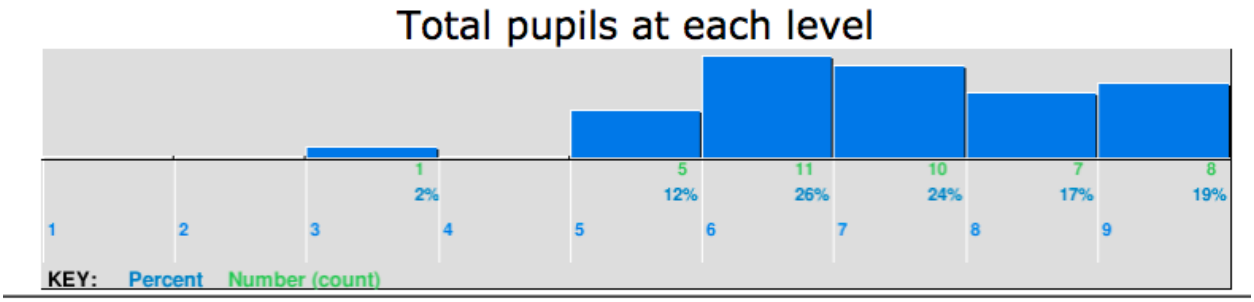
  End of intervention results

Year 5 - vocab PAT

Term 1



Term 4



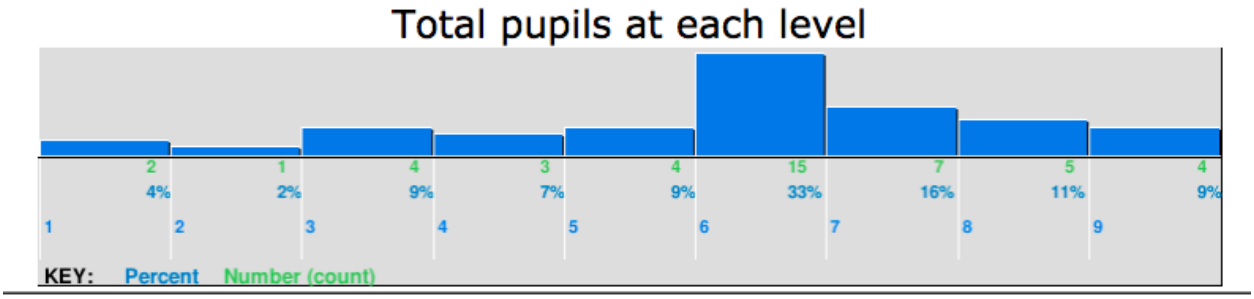
The bottom end was pulled up significantly. 22% were below stanine 5 in term 1. This dropped to 2% in term 4.

There was movement also across the upper stanines.

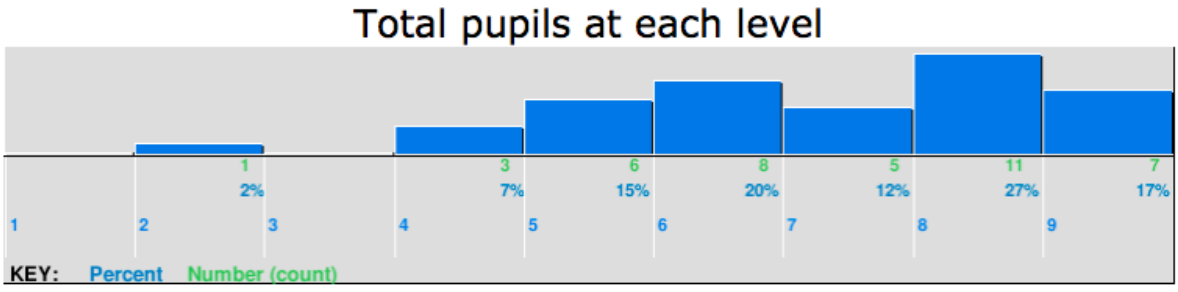
35% were above stanine 5 in term 1, 60% were above in term 4.

Year 6 Vocab PAT

Term 1



Term 4



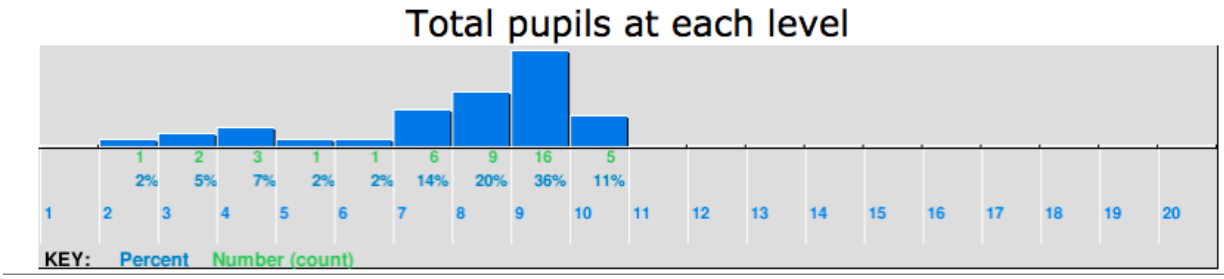
A similar movement to year 5.

22% were below stanine 5 in term 1. This dropped to 6% in term 4.

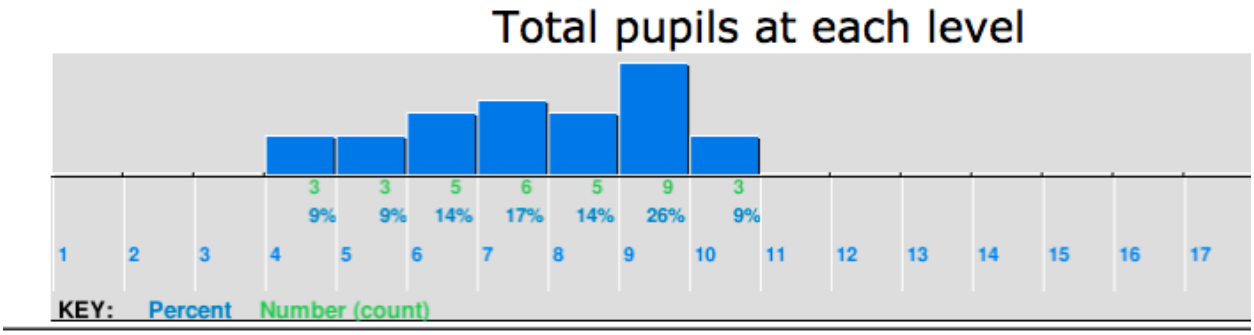
Movement also across the upper stanines was interesting. The overall percentage for above stanine 5 stayed the same but their spread changed. Stanine 8 went from 11% to 27%. Stanine 9 went from 9% to 17%.

Year 5 - Star Vocab - Totals out of 10

Term 1



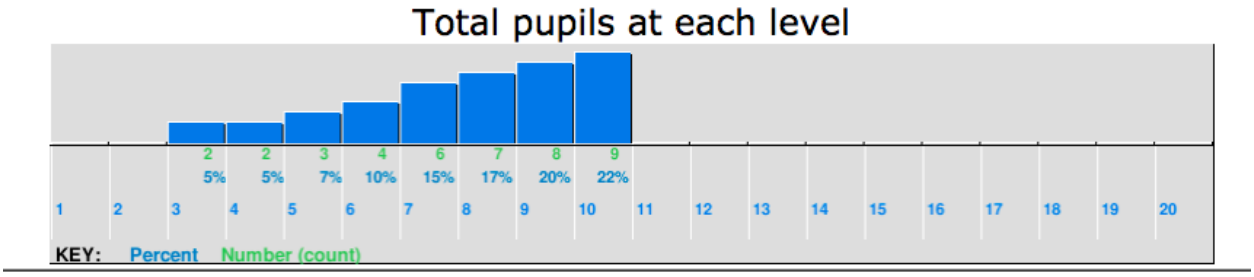
Term 4



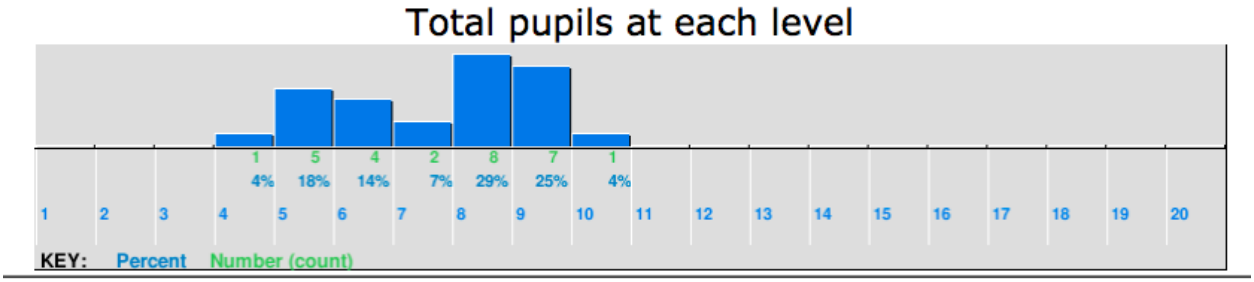
Results show a shift at both ends. The bottom tail dropped off.
The total of 10/10 increased slightly but the total of 9/10 dropped by 10%. 6/10 increased by 12% and 5/10 by 7%. The latter probably increased with no-one scoring less than 4/10.

Year 6 - Star Vocab

Term 1



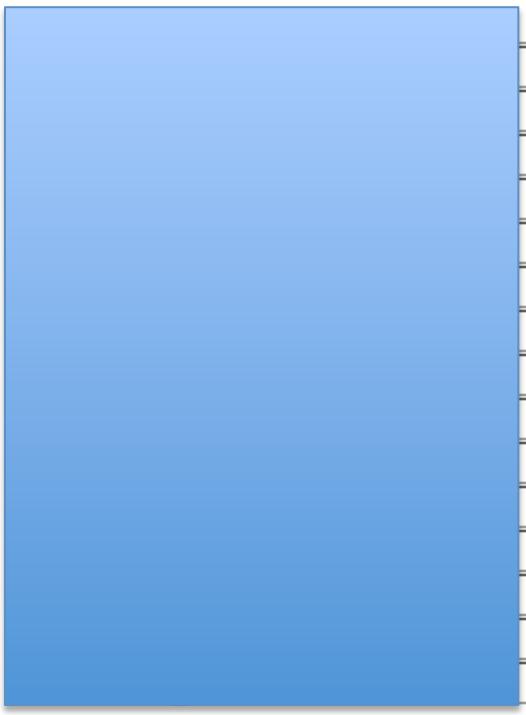
Term 4



Similar shifts to year 5. Obvious shift with 5/10. Most likely children moving up. Increases at 8/10 and 9/10. Likely came from the drop of 18% at 10/10.

	Term 1	Term 3
Year 6		
	2P	3A
	3A	5A
	3A	
	2P	2P
	3A	3A
	5A	5A
	2P	2P
	3A	4A
	4A	5A
	4A	2P
	5A	5A
	4A	5A
	1B	1B
	2P	3A
	3A	3A
	3A	
	4A	4A
	1B	2P
	5A	5A
	2P	2P
	4A	5A
	3A	2P
	2P	2P
	2P	2P
	2P	
Year 5		

2P	3A
3A	
2P	
2P	
1B	2P
2P	2P
3A	2P
2P	
2P	3A
2P	
2P	3A
1B	2P
2P	3A
5A	5A
2P	3A
2P	2P
3A	4A
3A	4A
2P	2P
4A	5A
2P	3A
2P	1B
3A	3A
1B	1B
3A	2P
2P	
5A	5A
4A	4A
2P	2P



2P	3A
3A	3A
5A	5A
2P	
3A	3A
2P	3A
2P	2P
1B	
2P	
2P	2P
2P	
2P	2P
3A	4A
2P	3A
3A	

Summary
Each level is divided into 3 progressions over a two year period.
With this in mind, we would expect to see a growth of 1 progression over 2 terms.
The test on both occasions was a recount. 15 children in the assessment could not be counted as they had missed one of the tests.

Year 6
52% held their level
13% increased by 2 progressions
18% increased by 3 progressions
4% increased by 6 progressions
4% dropped 5 progressions
9% dropped 2 progressions

All 3 children that dropped are capable writers. Perhaps this one sample was not one that they were inspired by!

Year 5
47% held their level
34% increased by 2 progressions
13% increased by 3 progressions
6% dropped by 2 progressions

Senior Syndicate Inquiry 2019

Problem: **In what ways can we enrich and extend children's written vocabulary?**

Evidence: Asttle testing in 2018 showed vocabulary as a weak area.

What do we already know that could be useful?

We know that we need to:

- Do some explicit teaching
- Surround the children with language
- Integrate vocabulary activities across the curriculum, especially instructional reading

What are some possible strategies I could use?

Senior syndicate members have discussed the best way to research and share information.
We will each take an area to research then share ideas with our colleagues.
Term 1 study (for term 2 action) will be as follows.
Murray: Closed writing
Judy: Sheena Cameron
Mel: Gail Loan
Michelle: Kagan activities

	Useful articles/links	**Activities**
Closed Writing	ARBS	**A lot of activities online. A recognised tool for ESL. TKI and ARBs have research/assessment tools. Will post some links here.** **Worksheets** **Worksheets2** **TKI** **ARBs**
Sheena Cameron	Link to information https://drive.google.com/drive/u/0/folders/1xhFYPkpkDMEofwXK2tLjTNTI-BIBRJDb	

Gail Loan	https://docs.google.com/document/d/1rVqQH0WkbZZXsgvoCgssoZUSb_-xB8zph3TJ4Ce8ZQc/edit	
Kagan activities *(Judy looking into getting maybe a sample set of books sent from Jennie (Kagan) that we could possible purchase)* *Possible resources:* *https://www.youtube.com/watch?v=o_OYCqaTkE4* *https://www.kaganonline.com/catalog/look_whats_inside/BTV_inside.php*	**KAGAN:** Balanced Literacy book - Michelle has Grade 4 **Youtube:** Search KAGAN and many videos come up of different structures and how they can be used and how they work.	Huge resources throughout the book that can be used in different areas of literacy - ***word study***, *fluency*, ***writing***, ***vocabulary***, *comprehension* Can be photocopied and used straight away too. Structure link noted on each activity to help teachers organise and run it effectively
Other ideas	-banning words like 'said' for the week -using thesaurus for more interesting words -precise language in maths	
Other websites	**https://research.google.com/semantris/** **(Word association games)**	

What has been working well?	
	TERM 2 - Before school "How are you feeling today?" task with different synonyms of feelings - children are using a dictionary / thesaurus to find the meaning before recording name on the tv/board (this happens every day and is discussed in our morning class meeting) - Kagan Vocab & definitions "Quiz, Quiz, Trade" - Banning Words each day/week Update: Teachstarter Word of the Day https://www.teachstarter.com/?ref=logo This is working really great

	Term 3 Word of the day is going tremendously well with all children fully engaged including my target and TA support students. A wider range of words are being confidently used during creative writing and even being seen in some children's speeches. Comments from parents, have been extremely positive as they have noticed a big difference in their child coming home and sharing the word they have been learning that day, what it means etc. Parents have also commented that their child's oral vocab has been increasing as they are hearing the children associate the new words with activities they are doing as a family. This has been evident in the class as well, as I have also caught children talking to each other and using some of the new vocab they have learnt as well as other words, which is awesome. The oral part of the vocab I feel has been improved in the way I introduce the Word of the Day and the discussions that the children get to have with each other about the word as well. KAGAN activities are also promoting the Word of the Day work and providing great enthusiasm to write. I'm happy with how my vocab inquiry is progressing and feel that the resources and activities I have been using are working brilliantly, so I am keen to continue. My goal is to ensure that when we assess AsTTle again (near the end of the term) I will see a large improvement in their written vocabulary compared to the previous assessment. I am confident I will see this occur. My focus is now to ensure that my students don't include a plethora (one of our words :D) of new vocab in their stories incase they think that will get them a good mark. I want them to understand **how** to understand how to use the vocab now.
	-Using instructional reading material to zoom in on vocab. Can be just a discussion or an independent activity using flip chart. Connecting our reading vocabulary with our use in written work is making the children more aware of the connection. Using text with rich language. - Use of figurative language in writing and choosing reading texts that use this sort of language to model its effect. -Making sure precise mathematical vocabulary is being used. -Quick writes with an emphasis on descriptive writing. -Looking at prefixes and suffixes to help define words.

Final classroom comments:

We had a real push with vocab in Literacy. Students really started taking risks with the vocabulary they chose to use in their writing and as a class, we often look for synonyms and other ways of saying something that would create a little more imagery and interest for our

readers. Students are asking for clarification when coming across unknown vocabulary in reading and are pulling words apart, thinking and the base word and prefixes and suffixes to try and understand what the words mean. The read-aloud we read this year has provided us with very wonderfully rich vocabulary and examples of figurative language which have provided great examples for us.

Throughout this year the specific focus on improving vocabulary in my students' writing has been really positive. My class have enjoyed using the Teachstarter resource "Word of the week" (which we adapted to 'word of the day') and it proved to be very effective and showed an improvement very quickly within my students writing. They have all improved in not only using different vocab in their writing but also understanding more about the meanings of words that they use, therefore being able to use them effectively in sentences. Many of the vocab words have provided great discussions in class too which has been great! I look forward to continuing with the resource in 2020 to continue improving vocab and understanding not only through writing but in reading as well.

Tying in reading with writing has meant a cross over effort for vocabulary enrichment. Putting emphasis on high-interest words, while reading the text, has not only increased their vocabulary knowledge but has modelled the use of specific language to enhance a text. Explicit teaching of phrasing, precise nouns and verbs and the use of adjectives, have all increased the interest level and enhanced the meaning in both disciplines.

Senior Syndicate End of Year ALiM Intervention Data 2019

Teachers Involved	Mel Beckett, Judy Hawtin, Michelle Day, Meghan Jamieson (Term 3)

23 Students were involved. 61% of all students made accelerated progress in the area they were working on. 71% of Māori and Pasifika students made accelerated progress.
48% of the 23 students are now working at the expected curriculum level for mathematics.
43% of our 7 Māori and Pasifika students are now working at the expected curriculum level for mathematics.
6 of the 23 students were only involved in the intervention for 1 term. This group also contains 2 Y4 students. 33% of these students made accelerated progress.
62% of the 13 students involved in the intervention made accelerated progress.
60% of the 10 males involved in the intervention made accelerated progress.

Categories Number of:	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total number of students	Number of students who have accelerated	Number at NZ Curriculum expectation
Māori students					3	3					6	5	3
Pasifika students						1					1	0	0
NZEuropean				2	11	3					16	9	8
Other students													
TOTALS													
Male students					7	3					10	6	5
Female students				2	7	4					13	8	6

Numbers of students entering the intervention and presenting learning challenges such as those commonly associated with Dyslexia,Dyspraxia; or Attention Deficit Hyperactivity Disorder (ADHD):													
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total number of students		
Dyslexia						1					1	1	0
Dyspraxia													
ADHD													