

SALFORD SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 4014

Principal: Sarah Gibbs

School Address: 110 Lamond Street East, Hargest, Invercargill

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SALFORD SCHOOL

Annual Report - For the year ended 31 December 2020

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Salford School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Mary Taubta Foley
Full Name of Board Chairperson

Sarah Ruth Gibbs
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

25 May 2021
Date:

25 May 2021
Date:

Salford School

Members of the Board of Trustees

For the year ended 31 December 2020

| Name | Position | How Position Gained | Held Until |
|-----------------|-----------------|----------------------------|-------------------|
| Sarah Gibbs | Principal | ex Officio | |
| Mary Foley | Chairperson | Elected | Jun 2022 |
| Darren Schwass | Parent Rep | Elected | Jun 2022 |
| Nicola Boutcher | Parent Rep | Elected | Jun 2022 |
| Amelia Edgerton | Parent Rep | Elected | Jun 2022 |
| Scott Lindsay | Parent Rep | Elected | Jun 2022 |
| Janine Morris | Staff Rep | Elected | Jun 2022 |

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

| | Notes | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|-------|----------------------|-------------------------------------|-----------------------|
| Revenue | | | | |
| Government Grants | 2 | 2,302,357 | 2,377,302 | 2,114,938 |
| Locally Raised Funds | 3 | 116,857 | 102,280 | 171,736 |
| Interest Income | | 4,780 | 3,000 | 6,446 |
| International Students | 4 | 1,261 | 5,000 | 63,196 |
| | | <u>2,425,255</u> | <u>2,487,582</u> | <u>2,356,316</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 36,695 | 40,230 | 91,820 |
| International Students | 4 | 1,290 | 700 | 4,060 |
| Learning Resources | 5 | 1,640,990 | 1,780,590 | 1,463,556 |
| Administration | 6 | 147,270 | 136,550 | 135,628 |
| Finance | | 1,926 | - | 2,399 |
| Property | 7 | 509,321 | 471,400 | 494,802 |
| Depreciation | 8 | 51,256 | 41,000 | 46,971 |
| Loss on Disposal of Property, Plant and Equipment | | 373 | 1,000 | 427 |
| | | <u>2,389,121</u> | <u>2,471,470</u> | <u>2,239,663</u> |
| Net Surplus / (Deficit) for the year | | 36,134 | 16,112 | 116,653 |
| Other Comprehensive Revenue and Expenses | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u><u>36,134</u></u> | <u><u>16,112</u></u> | <u><u>116,653</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.



Salford School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

| | Notes | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Balance at 1 January | | 403,505 | 403,505 | 286,852 |
| Total comprehensive revenue and expense for the year | | 36,134 | 16,112 | 116,653 |
| Equity at 31 December | 23 | 439,639 | 419,617 | 403,505 |
| Retained Earnings | | 439,639 | 419,617 | 403,505 |
| Equity at 31 December | | 439,639 | 419,617 | 403,505 |

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.



Salford School

Statement of Financial Position

As at 31 December 2020

| | | 2020 | 2020 | 2019 |
|---|-------|----------------|----------------|----------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Current Assets | | | | |
| Cash and Cash Equivalents | 9 | 222,725 | 109,682 | 67,570 |
| Accounts Receivable | 10 | 99,187 | 83,549 | 83,549 |
| GST Receivable | | 29,829 | 6,278 | 6,278 |
| Prepayments | | 16,072 | 7,727 | 7,727 |
| Inventories | 11 | 1,002 | 1,401 | 1,401 |
| Investments | 12 | 205,516 | 181,830 | 181,830 |
| Funds owing for Capital Works Projects | 17 | 70,971 | 2,091 | 2,091 |
| | | <u>645,302</u> | <u>392,558</u> | <u>350,446</u> |
| Current Liabilities | | | | |
| Accounts Payable | 14 | 179,764 | 100,961 | 100,961 |
| Provision for Cyclical Maintenance | 15 | 27,792 | 13,996 | 13,996 |
| Finance Lease Liability - Current Portion | 16 | 13,538 | 19,013 | 19,013 |
| Funds held for Capital Works Projects | 17 | 158,736 | - | - |
| | | <u>379,830</u> | <u>133,970</u> | <u>133,970</u> |
| Working Capital Surplus/(Deficit) | | 265,472 | 258,588 | 216,476 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 13 | 212,813 | 224,590 | 250,590 |
| | | <u>212,813</u> | <u>224,590</u> | <u>250,590</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 15 | 26,109 | 37,486 | 37,486 |
| Finance Lease Liability | 16 | 12,537 | 26,075 | 26,075 |
| | | <u>38,646</u> | <u>63,561</u> | <u>63,561</u> |
| Net Assets | | <u>439,639</u> | <u>419,617</u> | <u>403,505</u> |
| Equity | 23 | <u>439,639</u> | <u>419,617</u> | <u>403,505</u> |

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



Salford School
Statement of Cash Flows
For the year ended 31 December 2020

| | | 2020 | 2020 Budget | 2019 |
|---|------|-----------------------|-----------------------|----------------------|
| | Note | Actual | (Unaudited) | Actual |
| | | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 587,070 | 519,302 | 471,387 |
| Locally Raised Funds | | 120,427 | 102,280 | 152,493 |
| International Students | | 1,261 | 5,000 | 20,260 |
| Goods and Services Tax (net) | | (23,551) | - | (4,776) |
| Payments to Employees | | (374,442) | (297,900) | (251,887) |
| Payments to Suppliers | | (183,728) | (269,570) | (280,624) |
| Funds Administered on Behalf of Third Parties | | - | - | 83 |
| Cyclical Maintenance payments in the Year | | (12,467) | (5,000) | (4,500) |
| Interest Received | | 4,236 | 3,000 | 6,433 |
| Net cash from/(to) Operating Activities | | <u>118,806</u> | <u>57,112</u> | <u>108,786</u> |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (13,852) | (15,000) | (41,573) |
| Purchase of Investments | | (23,686) | - | (30,351) |
| Net cash from/(to) Investing Activities | | <u>(37,538)</u> | <u>(15,000)</u> | <u>(71,924)</u> |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (15,969) | - | (14,157) |
| Funds held for Capital Works Projects | | 89,856 | - | (2,091) |
| Net cash from/(to) Financing Activities | | <u>73,887</u> | <u>-</u> | <u>(16,165)</u> |
| Net increase/(decrease) in cash and cash equivalents | | <u><u>155,155</u></u> | <u><u>42,112</u></u> | <u><u>20,697</u></u> |
| Cash and cash equivalents at the beginning of the year | 9 | 67,570 | 67,570 | 46,873 |
| Cash and cash equivalents at the end of the year | 9 | <u><u>222,725</u></u> | <u><u>109,682</u></u> | <u><u>67,570</u></u> |

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



Salford School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

1.1. Reporting Entity

Salford School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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.

Cyclical Maintenance

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



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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable

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



1.9. 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.

1.10. 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.

1.11. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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 | 35 years |
| Furniture and equipment | 5-15 years |
| Information and communication technology | 4-10 years |
| Textbooks | 15 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Library resources | 12.5% Diminishing value |

1.12. 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.



1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.15. 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).

1.16. Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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.

1.17. Borrowings

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

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

1.18. 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.

1.19. Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

1.20. Services received in-kind

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



2. Government Grants

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| Operational Grants | 450,295 | 422,391 | 383,555 |
| Teachers' Salaries Grants | 1,314,306 | 1,500,000 | 1,272,749 |
| Use of Land and Buildings Grants | 396,011 | 358,000 | 377,421 |
| Other MoE Grants | 141,745 | 96,911 | 81,213 |
| | <u>2,302,357</u> | <u>2,377,302</u> | <u>2,114,938</u> |

Other MOE Grants total includes additional COVID-19 funding totalling \$14,493 for the year ended 31 December 2020.

3. Locally Raised Funds

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

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations | 41,680 | 45,500 | 77,295 |
| Fundraising | - | - | 13,455 |
| Other Revenue | 30,770 | 28,000 | 42,594 |
| Trading | 1,914 | 5,450 | 5,328 |
| Activities | 42,493 | 23,330 | 33,064 |
| | <u>116,857</u> | <u>102,280</u> | <u>171,736</u> |
| Expenses | | | |
| Activities | 30,597 | 32,330 | 43,393 |
| Trading | 2,851 | 4,900 | 5,827 |
| Fundraising (Costs of Raising Funds) | - | - | 14,084 |
| Other Locally Raised Funds Expenditure | 3,247 | 3,000 | 28,516 |
| | <u>36,695</u> | <u>40,230</u> | <u>91,820</u> |
| <i>Surplus for the year Locally raised funds</i> | <u>80,162</u> | <u>62,050</u> | <u>79,916</u> |

4. International Student Revenue and Expenses

| | 2020 Actual Number | 2020 Budget (Unaudited) Number | 2019 Actual Number |
|--|--------------------------|---|--------------------------|
| International Student Roll | 1 | 1 | 5 |
| | | | |
| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
| Revenue | | | |
| International Student Fees | 1,261 | 5,000 | 63,196 |
| Expenses | | | |
| Commissions | - | 500 | 2,543 |
| International Student Levy | 725 | 200 | 1,778 |
| Other Expenses | 565 | - | (261) |
| | <u>1,290</u> | <u>700</u> | <u>4,060</u> |
| <i>(Deficit)/Surplus for the year International Students</i> | <u>(29)</u> | <u>4,300</u> | <u>59,136</u> |

5. Learning Resources

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 32,231 | 49,190 | 28,324 |
| Equipment Repairs | - | 400 | 696 |
| Information and Communication Technology | 9,026 | 12,000 | 5,993 |
| Library Resources | 561 | 2,000 | 453 |
| Employee Benefits - Salaries | 1,593,728 | 1,706,000 | 1,422,060 |
| Staff Development | 5,444 | 11,000 | 6,030 |
| | <u>1,640,990</u> | <u>1,780,590</u> | <u>1,463,556</u> |



6. Administration

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 5,054 | 4,000 | 3,481 |
| Board of Trustees Fees | 3,665 | 3,400 | 3,480 |
| Board of Trustees Expenses | 10,626 | 10,000 | 10,067 |
| Communication | 5,150 | 5,000 | 4,780 |
| Consumables | 14,867 | 9,100 | 9,399 |
| Operating Lease | - | - | 7,093 |
| Other | 23,613 | 20,950 | 17,774 |
| Employee Benefits - Salaries | 74,036 | 71,900 | 68,870 |
| Insurance | 7,769 | 9,200 | 8,274 |
| Service Providers, Contractors and Consultancy | 2,490 | 3,000 | 2,410 |
| | 147,270 | 136,550 | 135,628 |

7. Property

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|-------------------------------------|----------------------|-------------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 7,580 | 9,300 | 9,910 |
| Consultancy and Contract Services | 31,314 | 29,800 | 29,587 |
| Cyclical Maintenance Provision | 14,886 | 5,000 | 7,903 |
| Grounds | 3,492 | 5,000 | 2,991 |
| Heat, Light and Water | 18,381 | 19,800 | 20,145 |
| Rates | 4,720 | 5,400 | 3,360 |
| Repairs and Maintenance | 9,611 | 17,600 | 21,922 |
| Use of Land and Buildings | 396,011 | 358,000 | 377,421 |
| Security | 2,342 | 1,500 | 2,578 |
| Employee Benefits - Salaries | 20,984 | 20,000 | 18,985 |
| | 509,321 | 471,400 | 494,802 |

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 of Property, Plant and Equipment

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Building Improvements | 7,105 | 5,000 | 7,183 |
| Furniture and Equipment | 9,855 | 5,000 | 9,488 |
| Information and Communication Technology | 12,840 | 9,000 | 16,024 |
| Leased Assets | 19,196 | 21,000 | 12,104 |
| Library Resources | 2,260 | 1,000 | 2,172 |
| | 51,256 | 41,000 | 46,971 |

9. Cash and Cash Equivalents

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Current Account | 173,283 | 109,682 | 40,425 |
| Bank Call Account | 49,442 | - | 27,145 |
| Cash and cash equivalents for Statement of Cash Flows | 222,725 | 109,682 | 67,570 |

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

Of the \$222,725 Cash and Cash Equivalents, \$158,736 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.



10. Accounts Receivable

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 9,974 | 13,544 | 13,544 |
| Interest Receivable | 1,394 | 850 | 850 |
| Teacher Salaries Grant Receivable | 87,819 | 69,155 | 69,155 |
| | <u>99,187</u> | <u>83,549</u> | <u>83,549</u> |
| Receivables from Exchange Transactions | 11,368 | 14,394 | 14,394 |
| Receivables from Non-Exchange Transactions | 87,819 | 69,155 | 69,155 |
| | <u>99,187</u> | <u>83,549</u> | <u>83,549</u> |

11. Inventories

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | 1,002 | 1,401 | 1,401 |
| | <u>1,002</u> | <u>1,401</u> | <u>1,401</u> |

12. Investments

The School's investment activities are classified as follows:

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 205,516 | 181,830 | 181,830 |
| Total Investments | <u>205,516</u> | <u>181,830</u> | <u>181,830</u> |

13. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-----------------------|
| 2020 | | | | | | |
| Building Improvements | 82,680 | - | (373) | - | (7,105) | 75,202 |
| Furniture and Equipment | 77,861 | 7,107 | - | - | (9,855) | 75,113 |
| Information and Communication Technology | 31,734 | 2,973 | - | - | (12,840) | 21,867 |
| Leased Assets | 44,006 | - | - | - | (19,196) | 24,810 |
| Library Resources | 14,309 | 3,772 | - | - | (2,260) | 15,821 |
| Balance at 31 December 2020 | <u>250,590</u> | <u>13,852</u> | <u>(373)</u> | <u>-</u> | <u>(51,256)</u> | <u>212,813</u> |

| | Cost or Valuation \$ | Accumulated Depreciation \$ | Net Book Value \$ |
|--|----------------------------|-----------------------------------|-------------------------|
| 2020 | | | |
| Building Improvements | 224,088 | (148,886) | 75,202 |
| Furniture and Equipment | 393,011 | (317,898) | 75,113 |
| Information and Communication Technology | 170,395 | (148,528) | 21,867 |
| Leased Assets | 46,648 | (21,838) | 24,810 |
| Library Resources | 72,916 | (57,095) | 15,821 |
| Balance at 31 December 2020 | <u>907,058</u> | <u>(694,245)</u> | <u>212,813</u> |

The net carrying value of equipment held under a finance lease is \$24,810 (2019: \$44,006)



| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|---------------|--------------|------------|-----------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2019 | | | | | | |
| Building Improvements | 89,863 | - | - | - | (7,183) | 82,680 |
| Furniture and Equipment | 72,140 | 15,209 | - | - | (9,488) | 77,861 |
| Information and Communication Technology | 23,413 | 24,630 | (285) | - | (16,024) | 31,734 |
| Leased Assets | 27,463 | 28,647 | - | - | (12,104) | 44,006 |
| Library Resources | 14,889 | 1,734 | (142) | - | (2,172) | 14,309 |
| Balance at 31 December 2019 | 227,768 | 70,220 | (427) | - | (46,971) | 250,590 |

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|-------------------|
| | \$ | \$ | \$ |
| 2019 | | | |
| Building Improvements | 224,863 | (142,183) | 82,680 |
| Furniture and Equipment | 395,213 | (317,352) | 77,861 |
| Information and Communication Technology | 169,476 | (137,742) | 31,734 |
| Leased Assets | 63,288 | (19,282) | 44,006 |
| Library Resources | 69,144 | (54,835) | 14,309 |
| Balance at 31 December 2019 | 921,984 | (671,394) | 250,590 |

14. Accounts Payable

| | 2020 Actual | 2020 Budget (Unaudited) | 2019 Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Operating creditors | 85,302 | 15,213 | 15,213 |
| Accruals | 3,585 | 13,535 | 13,535 |
| Employee Entitlements - salaries | 88,900 | 69,155 | 69,155 |
| Employee Entitlements - leave accrual | 1,977 | 3,058 | 3,058 |
| | 179,764 | 100,961 | 100,961 |
| Payables for Exchange Transactions | 179,764 | 100,961 | 100,961 |
| | 179,764 | 100,961 | 100,961 |

The carrying value of payables approximates their fair value.

15. Provision for Cyclical Maintenance

| | 2020 Actual | 2020 Budget (Unaudited) | 2019 Actual |
|---|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Provision at the Start of the Year | 51,482 | 51,482 | 48,079 |
| Increase/ (decrease) to the Provision During the Year | 14,886 | - | 7,903 |
| Adjustment to the Provision | (12,467) | - | - |
| Use of the Provision During the Year | - | - | (4,500) |
| Provision at the End of the Year | 53,901 | 51,482 | 51,482 |
| Cyclical Maintenance - Current | 27,792 | 13,996 | 13,996 |
| Cyclical Maintenance - Term | 26,109 | 37,486 | 37,486 |
| | 53,901 | 51,482 | 51,482 |

16. Finance Lease Liability

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

| | 2020 Actual | 2020 Budget (Unaudited) | 2019 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| No Later than One Year | 14,499 | 20,938 | 20,938 |
| Later than One Year and no Later than Five Years | 12,845 | 27,344 | 27,344 |
| | 27,344 | 48,282 | 48,282 |



17. Funds Held for Capital Works

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

| | 2020 | Opening Balances | Receipts from MoE | Payments | BOT Contributions | Closing Balances |
|---------------------------|-------------|------------------|-------------------|-----------|-------------------|------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| MLE Upgrade | In Progress | (2,091) | 45,640 | (78,759) | - | (35,210) |
| SIP A,C Classroom Upgrade | In Progress | - | 150,000 | (185,761) | - | (35,761) |
| Learning Support Fencing | In Progress | - | 175,000 | (16,265) | - | 158,736 |
| Totals | | (2,091) | 370,640 | (280,785) | - | 87,765 |

Represented by:

| | |
|---|---------------|
| Funds Held on Behalf of the Ministry of Education | 158,736 |
| Funds Due from the Ministry of Education | (70,971) |
| | <u>87,765</u> |

| | 2019 | Opening Balances | Receipts from MoE | Payments | BOT Contributions | Closing Balances |
|-------------|-------------|------------------|-------------------|----------|-------------------|------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| MLE Upgrade | In Progress | - | - | (2,091) | - | (2,091) |
| Totals | | - | - | (2,091) | - | (2,091) |

18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy and Associate Principals and Syndicate leaders.

| | 2020 Actual | 2019 Actual |
|---|----------------|----------------|
| | \$ | \$ |
| <i>Board Members</i> | | |
| Remuneration | 3,665 | 3,480 |
| Full-time equivalent members | 0.33 | 0.67 |
| <i>Leadership Team</i> | | |
| Remuneration | 424,695 | 367,770 |
| Full-time equivalent members | 4.00 | 3.75 |
| Total key management personnel remuneration | <u>428,360</u> | <u>371,250</u> |
| Total full-time equivalent personnel | <u>4.33</u> | <u>4.42</u> |

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



Principal

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

| | 2020 | 2019 |
|--|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 140-150 | 120 - 130 |
| Benefits and Other Emoluments | 4 - 5 | 3 - 4 |
| Termination Benefits | 0 - 0 | 0 - 0 |

Other Employees

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

| Remuneration | 2020 | 2019 |
|---------------------|-------------------|-------------------|
| \$000 | FTE Number | FTE Number |
| 100 - 110 | - | - |
| 110 - 120 | - | - |
| 120 - 130 | - | - |
| | - | - |

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

20. Compensation and Other Benefits Upon Leaving

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

| | 2020 | 2019 |
|------------------|---------------|---------------|
| | Actual | Actual |
| Total | \$ - | \$ - |
| Number of People | - | - |

21. Contingencies

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

Holidays Act Compliance - schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

(a) \$456,402 contract for Essential Infrastructure and Block B ILE Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$45,640 has been received of which \$80,850 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$190,575 contract to have Blocks A and C upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry; \$150,000 has been received of which \$185,761 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) \$230,000 contract for perimeter fencing and gate modifications as agent for the Ministry of Education. The project is fully funded by the Ministry; \$175,000 has been received of which \$16,265 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2019: \$8,783)



(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts.

(a) operating lease of a photocopier and laptops in 2019.

| | 2020 Actual \$ | 2019 Actual \$ |
|------------------------|----------------------|----------------------|
| No later than One Year | - | 519 |
| | - | 519 |

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

| | 2020 Actual \$ | 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 222,725 | 109,682 | 67,570 |
| Receivables | 99,187 | 83,549 | 83,549 |
| Investments - Term Deposits | 205,516 | 181,830 | 181,830 |
| Total Financial assets measured at amortised cost | <u>527,428</u> | <u>375,061</u> | <u>332,949</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 179,764 | 100,961 | 100,961 |
| Finance Leases | 26,075 | 45,088 | 45,088 |
| Total Financial liabilities measured at amortised Cost | <u>205,839</u> | <u>146,049</u> | <u>146,049</u> |

25. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT TO THE READERS OF SALFORD SCHOOL'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Salford School (the School). The Auditor-General has appointed me, Kenneth Sandri, 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 3 to 17, that comprise the Statement of Financial Position as at 31 December 2020, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 25 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 is responsible for the other information. The other information comprises the information included on pages 18 to 21, but does not include the financial statements, and our auditor's report thereon.¹

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

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

Independence

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

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



Kenneth Sandri
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

Analysis of Variance Reporting



| | | | |
|-----------------------|--|-----------------------|------|
| School Name: | Salford School | School Number: | 4014 |
| Strategic Aim: | Within a safe and secure learning environment we will encourage the development and achievement of each individual student, giving priority to literacy and numeracy. | | |
| Annual Aim: | For all children to be 'at' or 'above' the expected standard in writing. | | |
| Target: | The identified children in Years 3 and 6 (2020) will shift a sub level through the focus areas of Structure and Spelling. | | |
| Baseline Data: | <p>2019 End of year data indicates:</p> <p>59 children are not achieving at the expected standard. 17 Girls <i>working toward</i>. 32 boys <i>working toward</i>. 2 girls <i>requiring support</i>. 8 boys <i>requiring support</i>. (Of these 13 children have been identified as having additional learning needs – ASD, dyslexia, dyspraxia, hearing difficulties, visual processing difficulties etc). 7 children are identified as ESOL.</p> <p>Maori: 8 boys and 5 girls.</p> <p>Pacifica: 1 girl.</p> <p>MELA: 3 boys and 2 girls.</p> <p>Asian: 4 boys.</p> <p>NZ European: 25 boys and 11 girls.</p> <p>Year 3 (2020): Working towards: girls - 3, boys - 5. Requiring additional support: girls - 2, boys - 1.</p> <p>Year 6 (2020): Working towards: girls - 3, boys 10. Requiring additional support: boys - 1</p> | | |

| Actions <i>What did we do?</i> | Outcomes <i>What happened?</i> | Reasons for the variance <i>Why did it happen?</i> | Evaluation <i>Where to next?</i> | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|-------|-----|----------|------|-------|-----|-------------|-------|---------|-----|-------|-----|----------|-----|-------|-----|-------------|-----|---|---|
| <p>Introduced the 'Say it Clearly' oral language programme to every class in the school daily.</p> <p>Teacher re-employed to take groups of children in a learning support role with a focus on Year 2 and 3 children.</p> <p>Groups of children targeted and focussed to one aspect of support to avoid learning and strategy confusion.</p> <p>ESOL students worked in groups with a teacher aide to develop vocabulary and language skills as well as providing stimulus and motivation for writing.</p> <p>Identified children took part in the Reading Recovery programme.</p> <p>Resource teacher of literacy took groups of identified at risk students and continued to track previous students involved in this programme.</p> <p>Continued syndicate discussions around what success and achievement looks like. Moderation carried out to ensure consistency in assessing within teams.</p> | <p>Mid year results:</p> <table border="0"> <tr><td>Overall</td><td>73.3%</td></tr> <tr><td>Maori</td><td>59%</td></tr> <tr><td>Pacifica</td><td>100%</td></tr> <tr><td>Asian</td><td>67%</td></tr> <tr><td>NZ/European</td><td>76.5%</td></tr> </table> <p>End of Year results:</p> <table border="0"> <tr><td>Overall</td><td>73%</td></tr> <tr><td>Maori</td><td>68%</td></tr> <tr><td>Pacifica</td><td>72%</td></tr> <tr><td>Asian</td><td>83%</td></tr> <tr><td>NZ/European</td><td>73%</td></tr> </table> <p>47 boys still remain at risk out of 153. 14 children made accelerated progress to move up a level between mid-year and end of year reporting. 78% of girls were achieving at or above the expected level. 69% of boys were achieving at or above the expected level.</p> <p>Our boys still feature predominantly in the 'at risk' levels once they get past Year 2, as do our Maori students from Year 2 – 6.</p> <p>12 students across the school moved up from 'At risk' levels to achieving 'at' expectation between November 2019 and November 2020 assessment periods.</p> <p>14 students dropped levels with 64 maintaining their previous 'at risk' Despite the target not being met the number of students who maintained</p> | Overall | 73.3% | Maori | 59% | Pacifica | 100% | Asian | 67% | NZ/European | 76.5% | Overall | 73% | Maori | 68% | Pacifica | 72% | Asian | 83% | NZ/European | 73% | <p>The specialist teacher worked with a group of Year 5 and 6 students to begin the year to give them a fresh boost and start, Despite Covid lockdown interrupting this, authentic writing opportunities were available and the students made pleasing steps to identify themselves as writers. This maintained in catch up sessions after lockdown.</p> <p>Emphasis on providing one learning support programme per child at a time has also assisted the children in developing in selected areas without confusion and alongside peers.</p> <p>Several students requiring support have other areas of need -social, emotional and behavioural support, before formal learning can feature.</p> <p>Covid has impacted on several programmes with interruptions, inability to provide the support during lockdown due to the nature of the programme and of course the emotional upset caused to some students when schools were able to return.</p> <p>Students leaving due to Covid impact on employment of parents have positively impacted with our ESOL student percentage results.</p> <p>The change in ESOL programme part way through the year has also had a positive impact with the introduction of</p> | <p>Reintroducing and focusing on the 'Say it Clearly' Oral Language programme being used daily in every class to develop sound, phonics, speaking skills and knowledge to flow across literacy areas.</p> <p>Exploring neurodiversity in literacy as a staff and how we can support our learners through ICT and other linked curriculum areas.</p> <p>Maintaining school wide tracking of 'at risk' students and monitoring strategies, programmes and the effects they are having on these students.</p> <p>Ensuring moderation is ongoing so all staff are assessing evenly and equally for students.</p> <p>Review and reflect on assessment and reporting tools in the school – which are most effective for the information we require to direct teaching and learning and are also fair to the students in giving them the opportunity to show what they are capable of.</p> |
| Overall | 73.3% | | | | | | | | | | | | | | | | | | | | | | |
| Maori | 59% | | | | | | | | | | | | | | | | | | | | | | |
| Pacifica | 100% | | | | | | | | | | | | | | | | | | | | | | |
| Asian | 67% | | | | | | | | | | | | | | | | | | | | | | |
| NZ/European | 76.5% | | | | | | | | | | | | | | | | | | | | | | |
| Overall | 73% | | | | | | | | | | | | | | | | | | | | | | |
| Maori | 68% | | | | | | | | | | | | | | | | | | | | | | |
| Pacifica | 72% | | | | | | | | | | | | | | | | | | | | | | |
| Asian | 83% | | | | | | | | | | | | | | | | | | | | | | |
| NZ/European | 73% | | | | | | | | | | | | | | | | | | | | | | |

| Actions <i>What did we do?</i> | Outcomes <i>What happened?</i> | Reasons for the variance <i>Why did it happen?</i> | Evaluation <i>Where to next?</i> |
|---|---|---|--|
| | their level and not dropping further was encouraging with 50. | a very structured programme to develop and encourage language (orally and written) being used. Change in school SMS tool also resulted in data being provided differently between mid and end of year. | |
| Planning for next year: | | | |
| Inclusion of teaching and learning strategies for neuro diverse learners as well as integration of effective ICT use to support students in sharing their thinking without the barrier of physical writing. More support with phonics for senior school learners by an experienced teacher. Incorporation of movement through the PMP programme for our newest students to support with their introduction to school and focus for writing. (Left brain, right brain, crossing the midline, balance, following instructions and basic language acquisition) | | | |

SALFORD SCHOOL

KIWISPORT – 2020

All Students at Salford School participated in organised sport during 2020 in a variety of forms i.e. Hockey programme, Cricket programme, classroom programmes, visiting coaches. This was much reduced in 2020 due to COVID19 however, despite COVID 19 and increased number of students participated in sporting activities which also reflects the schools increased roll.

Sports students have entered during 2019:

- Athletics
- Futsal
- Cricket
- Touch
- Netball – Year 5/6
- Netball – Future Ferns Programme
- Miniball
- Golf
- Hockey
- Inter-schools Tri-Schools Tournament

In 2020 the school received Kiwi sport funding of **\$4,168.33**

The funding was spent on:

| | |
|--|-------------------|
| Sports activities representing school | 484.00 |
| Transport to Athletics venues and marking for field for Athletics events | 240.00 |
| PE Consumables and Programmes | 1,242.65 |
| Replacement sports equipment for classroom/student use | 2,660.26 |
| Total expenditure | \$4,626.91 |