



# Seatoun School

TE KURA O KIRIKIRI TATANGI

## **Annual Report to the Ministry of Education 2019 Academic Year**

2019 Variance Report  
List of Board of Trustees Members  
Statement of Kiwisport Funding  
Financial Statements  
Independent Auditor Report





## **2019 Variance Report**

**To Be the Best We Can Be**

**Ministry of Education I.D Number: 2987**

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## Principal's Contextual Statement:

2020 is the last year in the 2018 - 2020 strategic planning cycle. The objectives for improvement and achievement that we set out to achieve over this period, and the means by which we will achieve them, are stated on page 21 of our Charter. The objectives are restated here to ensure that they remain at the forefront of our thinking and action.

- Provide success and appropriate challenge for all students
- Provide a sound foundation in literacy and numeracy with a special emphasis on Y1-4 students
- Improve [identified] student achievement in literacy and numeracy
- Further develop students' independent inquiry [questioning, thinking and information literacy] skills
- Support students to take increased responsibility for their own learning, behaviour and attitudes; and care of personal and school property and resources
- Encourage students to take risks and display a 'can do' attitude
- Hold high expectations of all students and encourage intrinsic motivation to achieve their personal best.
- Continue to seek ways to incorporate the 'Green Footprint' into programmes and the fabric of the school
- Continue to seek ways to incorporate Tikanga Māori into programmes and the fabric of the school
- Continue to seek ways to incorporate cultural diversity into programmes and the fabric of the school
- Provide opportunities for staff to develop greater personal expertise and confidence in ICT to enhance their teaching and efficiently undertake administrative requirements
- Provide opportunities and support for all teaching staff to develop greater confidence and consistency when making teacher judgments (TJ's) when assessing student work
- Provide opportunities and support to all teaching staff to refine pedagogy, differentiate programmes and increase their curriculum knowledge as a means to engage all students and improve learning outcomes
- Provide staff with meaningful opportunities to build leadership capability and capacity
- Continue to focus on supporting our students to live our school values
- Meet the goals and objectives of the Motu Kairangi Kāhui Ako including the goal of equity and excellence in student achievement.

The 2016/2018/2019 surveys and subsequent planning day discussions strongly endorsed the direction and philosophy of the school; and expressed high levels of satisfaction against all the key objectives and performance indicators. In 2019 we also ran focus groups where around 50 parents gave one hour of their time to talk in groups about our school and assist us to know what questions to ask in our 2019 survey.

As part of our 2019 Planning Day, staff, BoT and FoSS representatives evaluated our 2019 Annual Plan to inform our thinking for the development of the 2020 plan.

The number of objectives has been increased from 12 to 14 as the result of changes to Objective 8. Previously this was a broad objective that encompassed Green Footprint, Tikanga Māori and Cultural Diversity being proactively incorporated into programmes. In this plan, each is identified as a separate objective in its own right. Each objective has also been broadened to include the 'fabric of the school'.

### Key initiatives and objectives planned for 2020 are:

- Increased focus on meeting the intent and objectives of Ka Hikitia, Māori achieving education success as Māori and extending Tikanga knowledge of all students and staff
- Using teacher inquiry to improve teacher effectiveness and student achievement with a focus on learner wellbeing
- Ensure new staff receive a comprehensive induction programme and ongoing support
- Continuation of e-learning across the curriculum. Use as an enabler to assist and where appropriate transform teaching and learning.
- Commence teaching of Digital Technology Curriculum
- Support BYOD programme and provide ongoing feedback to parents
- Further embed our special programmes (KiVa, Zones of Regulation and Pause Breathe Smile)

- Support parents by offering parenting programmes
- Complete identified building projects
- Continue to support Kāhui Ako progress and in particular the 4 focus areas.

For planning purposes, a roll of 422 students has been predicted. This is higher than the MoE provisional staffing entitlement of 404. We expect to have the following roll numbers

End of Term 1: 389

End of Term 2: 402

End of Term 3: 414

End of Term 4: 422

**Strategic Aim (This remains unchanged):** All students are successfully able to access the New Zealand Curriculum, as evidenced by progress and achievement in relation to National Curriculum Levels.

**Equity:** We aim for high levels of success for all students. It is expected that there will be no significant difference in the achievement of boys and girls; or that of Maori, Pasifika and other ethnic groups and children of European descent.

**Context:** Each year, we set student achievement targets, based primarily on the previous year's end-of-year data. Early Term One assessment information, especially in regards to students new to the school, is used to supplement the previous year's summative information.

The quality of teaching practice, student engagement and attendance, and parent involvement are all high at Seatoun School. The largest proportion of the budget is allocated to teaching and learning, with a significant investment allocated to employing Learning Assistants to support learning programmes. Staff PLD is on-going, effective and highly-valued. There is a strong culture of collegiality and shared responsibility for supporting all students to make progress and enjoy success. The school has a reputation for being inclusive and supportive of students with special needs. Many of these students are our lower achieving students which has an impact on aggregated student achievement. It also impacts on resource allocation, especially in the actual time commitment required of staff to support these students.

Our strategic aim remains the same – we want students to make progress, achieve as highly as they can and enjoy learning. The actions, strategies and interventions we can implement to lift student achievement and achieve this aim are, in the main, well-established - there are no magic bullets. It is superfluous to repeatedly state these actions every year for each target. Outlined below are the key strategies/actions the school will implement for all targets. The reader is advised that only specific actions relevant to particular targets will be recorded; in some instances, there may be nothing additional to add.

Key interventions for lifting student achievement:

- Use assessment data to prioritise needs and identify students
- Closely work with parents and identify learner strengths and next learning steps
- Develop an action plan with consideration given to:
  - any needs or considerations, specific to achieving this target, that fall beyond established interventions and focussed teaching
  - resource acquisition/allocation & budget implications
  - communication/participation of parents
  - parent workshops/information
  - PLD implications for staff ( includes Learning Assistants) – individual, team, school-wide
  - use of any outside agencies/expertise
  - on-going monitoring & assessment, review and evaluation – teacher & student
- Consider next steps and implications for the following year for individual students/whanau, staff and school.

- Continued use of reading/writing/maths e-asTTle
- Continuation of online PAT assessments
- time-frames
- summative assessment & reporting

## Commentary on Whole School Achievement

Teachers have made judgements about student achievement in relation to the curriculum expectations. All students, including ORS funded and English Language Learners, are included in this data. The only exceptions are students who have been at the school for less than 40 weeks. All the students made progress and this was reported to parents through the school's reporting process. A comprehensive progress update of student achievement against targets was provided to the Board of Trustees mid-year 2019.

High numbers of students achieve well in all areas. Student engagement, participation and enjoyment of school continues to be strong. Seatoun School has less than 11% of students achieving below the expected level (Reading: 7.3% in 2019, 7.5% in 2018, 8% in 2017), (writing: 9.6% in 2019, 9 % in 2018, 11% in 2017), (maths: 11% in 2019, 8.7% in 2018, 10% in 2017) Reading is the strongest area of achievement.

A new school management system was introduced in 2017, which led to discussion and confusion for some teachers when making Teacher Judgements. In 2019, we worked closely as teams to ensure teachers were using a variety of sources to make their judgements and moderated work to ensure consistency. In 2020, the school management system will be upgraded and, in 2021, we will move to mid-year and end-of-year judgements for all year groups. This will require further Professional Development to ensure accurate judgements, particularly in the junior school.

### Reading Achievement

OTJ	20 weeks	40 weeks	60 weeks	80 weeks	100 weeks	120 weeks	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	2 (13.33%)	17 (51.52%)	5 (29.41%)	5 (17.86%)	4 (21.05%)	16 (42.11%)	19 (48.72%)	23 (45.10%)	34 (52.31%)	19 (39.58%)	23 (41.82%)	167
At	9 (60.00%)	14 (42.42%)	12 (70.59%)	20 (71.43%)	15 (78.95%)	19 (50.00%)	18 (46.15%)	23 (45.10%)	27 (41.54%)	25 (52.08%)	29 (52.73%)	211
Below	4 (26.67%)	2 (6.06%)		2 (7.14%)		2 (5.26%)	2 (5.13%)	4 (7.84%)	4 (6.15%)	3 (6.25%)	3 (5.45%)	26
Well Below				1 (3.57%)		1 (2.63%)		1 (1.96%)		1 (2.08%)		4
Totals	15	33	17	28	19	38	39	51	65	48	55	408

Reading continues to be the strongest subject overall, with 93% of all students achieving at or above the expected level. This is similar to previous years (93% 2018, 92% in 2017, 93% in 2016, 91% in 2015, and 92% in 2014). 41% of our students are reading above the expected level.

There are 207 boys and 201 girls in the data. Both girls (96%) and boys (90%) are largely achieving at or above in this area. We have a higher percentage of girls achieving above the expected level. It continues to be a challenge to extend the achievement of male students so higher numbers achieve above the expected level. An interesting pattern is that all

the year groups that have high percentages of males overall have higher percentages of boys achieving above the expected level. This is generally the case for all Years up to Year 4.

Historically, we have high numbers of students below the expected level after 40 weeks at school, who make excellent progress during their first two years at school. However, in 2018 and again in 2019 we only had 6 students below the expected level. Class numbers were lower than previously in the junior which may be a contributing factor. We have a total of 6 students below the expected level in the combined 60 - 80 week and 100 - 120 week band. It is important to continue to focus resources and target these students. A number of children are achieving just at the expected level and they will be targeted in 2020 to maintain this achievement.

The Year 6 cohort from 2018 had strong reading achievement. This cohort continued to be strong in 2019, with 94% of students at the end of Year 6 achieving at or above the expected level. 52% of these students are above the expected level.

The Year 7 cohort from 2018 had 14% below or well below, but has made considerable gains with now only 5% below the expected level.

There are 33 Māori students, of which 91% are achieving at or above the expected level. This is similar to the overall achievement of all students. All the Pasifika students achieved at or above the expected level. Both of these cohorts are small cohorts, where the achievement of one or two children makes a significant impact on the overall total.

## Writing Achievement

OTJ	20 weeks	40 weeks	60 weeks	80 weeks	100 weeks	120 weeks	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above					2 (10.53%)	5 (13.16%)	10 (25.64%)	11 (21.57%)	26 (40.00%)	12 (25.00%)	20 (36.36%)	86
At	12 (80.00%)	31 (93.94%)	16 (94.12%)	24 (85.71%)	17 (89.47%)	30 (78.95%)	27 (69.23%)	33 (64.71%)	32 (49.23%)	29 (60.42%)	32 (58.18%)	283
Below	3 (20.00%)	2 (6.06%)	1 (5.88%)	4 (14.29%)		2 (5.26%)	1 (2.56%)	5 (9.80%)	7 (10.77%)	6 (12.50%)	3 (5.45%)	34
Well Below						1 (2.63%)	1 (2.56%)	2 (3.92%)		1 (2.08%)		5
Totals	15	33	17	28	19	38	39	51	65	48	55	408

Results in writing are similar to 2018 (91%) and 2017 (89%) with 90% of students achieving at or above the expected level. The small incremental increases in achievement from 2015 have been maintained (2016 - 90%, 2015 - 86% and 2014 - 83%). There are considerably higher percentages of girls achieving above the expected level and fewer achieving below the expected level. The achievement of girls, at 95% at or above the expected level (2018 - 92%, 2017 - 90%), is higher than boys, at 86% at or above expected level (2018 - 90%, 2017 - 86%). The numbers of students achieving above the expected level in writing are lower than the number of students achieving above the expected level in reading across all areas of the school.

Two cohorts stand out with strong achievement. The Year 8 cohort has 95% of students at or above the expected level

and 100% of students after 100 weeks at school were at or above the expected level.

Of the 33 Māori students, 29 achieve at or above the expected level. All of the Pasifika students are at or above the expected level.

## Mathematics Achievement

OTJ	20 weeks	40 weeks	60 weeks	80 weeks	100 weeks	120 weeks	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above		1 (3.13%)	2 (11.76%)	4 (14.29%)	7 (36.84%)	12 (31.58%)	15 (38.46%)	15 (29.41%)	31 (46.97%)	22 (45.83%)	30 (54.55%)	139
At	11 (73.33%)	31 (96.88%)	12 (70.59%)	20 (71.43%)	12 (63.16%)	21 (55.26%)	19 (48.72%)	31 (60.78%)	30 (45.45%)	19 (39.58%)	17 (30.91%)	223
Below	4 (26.67%)		3 (17.65%)	4 (14.29%)		5 (13.16%)	5 (12.82%)	3 (5.88%)	5 (7.58%)	6 (12.50%)	8 (14.55%)	43
Well Below								2 (3.92%)		1 (2.08%)		3
Totals	15	32	17	28	19	38	39	51	66	48	55	408

Mathematics achievement is marginally lower than in 2018. However, achievement continues to be reasonably consistent with previous years, with 89% of students achieving at or above the expected level in 2019. (2018 - 91%, 2017 - 90%, 2016 - 90%, 2015 - 90%). We have lower percentages of students achieving above the expected level in maths with 21% in 2019. (33% - 2018, 34% - 2017, 34% 2016, 35% 2015). Percentages may be lower as teachers have become more confident in triangulating a wider range of data to make their judgements.

The same percentage (89%) of boys and girls achieve at and above the expected level. 40% of boys achieve above the expected level compared to 28% of girls.

Māori students achieve in similar percentages as the whole school, with 73% achieving at or above the expected level. Similar percentages of Māori students (33%) achieve above the expected level, compared to the whole school (34%).

## Planned Actions for Lifting Achievement across reading, writing and mathematics

Key Interventions for lifting achievement:

Use assessment data to prioritise needs and identify students and devise targets across teams:

- Continue to develop knowledge of the Learning Progressions Framework.
- Develop teachers' inquiries which focus on the wellbeing of students.

Develop an action plan with consideration given to:

- Any needs or considerations specific to achieving our targets that fall beyond established interventions and focussed teaching
- Resource acquisition/allocation and budget implications
- Communication and participation of parents eg. parent workshops, meetings and information sessions
- PLD implications for staff which includes Learning Assistants - individual, team and school-wide
- Use of outside agencies and expertise
- On-going monitoring and assessment, review and evaluation - teacher and student
- Review of summative assessment and reporting.
- Developing next steps and implications for the following year, for individual students/whanau, staff and school.

# Seatoun School 2019 Achievement Targets

## Year 1 and 2 Targets 2019

### Demographic

	Boys	Girls	Total	
Year 1 from 2018	13	17	30	46
New 2019	7	9	16	
Year 2 from 2018	27	20	47	48
New 2019	1		1	
Maori Students			5	

### **Year 1 and 2: Reading Target 2019**

**Aim:** To increase and consolidate the number of 5 and 6 year old students achieving at and above the expected level in reading.

#### **Baseline Data:**

November 2018 data showed that 96% (45/47) of students who were in Y1 who moved to Y2, were reading at or above the expected level. 6% (3/47) were achieving below the expected level. One new student arrived at the beginning of 2019.

In 2018, Yr 0 cohort, there 10 were children who had been at school for 20 weeks or longer who were all identified as being at the expected level.

In addition to the 3 students that were achieving below the expected level, there were 5, Year 2 students, and 8 Year 1 students who either just at the expected level or we had concerns about them meeting the curriculum expectations. We wanted these students to maintain and consolidate reading at the expected level. There were 3 Māori students included in these targets.

**Target 1:** The group of three Y2 students, identified as achieving below the expected level, will be reading at the expected level as assessed by Teacher Judgements in November 2019.

**Target 2:** The group of thirteen students, including five Y2 students, and eight Year 1 students, will maintain reading at the expected level, as assessed by Teacher Judgements in November 2019.

Actions	Resource	When
As per contextual statement		
Continue to target children using the Reading Eggs computer programme	Access to i-pads able to run the programme successfully.	Terms 1/2
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	Access to the Learning Progressions Framework	Term 1 and 4

## December:

**Target 1:** Three students were identified in February 2019 as being below the expected level. According to judgements made in November, 2 of the target students are now working at the expected level, the other student has made excellent progress and although still below is only just below the expected level.

### Target 2:

Thirteen Year 1/2 students were identified in February as reading at the expected level but there was a concern whether these children would maintain this. One student left the school. According to judgments made in November of the group of twelve Year 1 and Year 2 students, all students are now working at the expected level.

### Comments:

- Students are achieving well in Year 1 and 2.
- Many of the successful programmes and strategies implemented from previous years continue.
- We continued to use Reading Recovery flexibly this year, with fewer children strictly on the Reading Recovery and a larger number of children on Literacy support. This was due to a higher number of children reading just below where expected.
- Target students read with junior associates to increase their reading mileage.
- Target student's parents were specifically invited to Helping your Child Read sessions.
- We deliberately tried to ensure we had positive relationships with parents of targeted students to develop their confidence to support their child's reading. Teachers modelled sessions to parents about how to listen to their child read. This often happened more than once so parents could observe new strategies when children move levels.
- Teachers increased their understanding of the Reading Progressions by mapping their students against the progressions. .
- Although all students have made progress and now operate at the expected level there will need to be a continued focus to monitor these students.

## Year 1 and 2: Writing Target 2019

**Aim:** To increase and consolidate the number of 5 and 6-year-old students achieving at and above the expected level in writing.

### Baseline Data:

November 2018 data showed that 97% (46/47) of students in Y1, were writing at or above the expected level. All these children moved to Year 2 in 2019. 2% (1/47) was achieving below the expected level. One new student joined the school in 2019.

We had a significant number of children who were only just achieving at the expected level that were at risk of not making the expected progress to achieve the curriculum expectations. Therefore, our target included a large number of children achieving at the expected level who we wanted to maintain this achievement. There were 2 Māori students included in this target.

In 2018, Yr 0 cohort, there were 10 children who had been at school for 20 weeks or longer who were all identified as being at the expected level.

**Target 1:** The group of 17 students, which comprised, one year 2 student (below expected level), nine Y2 students (identified as achieving at the expected level) seven Y1 students (who were either identified as achieving at the expected level or did not have an OTJ during 2018 as they had been at school less than 6 months) will maintain writing at the expected level as assessed by Teacher Judgements in November 2019.

Actions	Resource	When
As per the contextual statement		
Continue the use of ear muffs for some students to avoid distraction and be able to focus while writing.		Term 1
Continue to use 'book creator app for producing writing.	Ensure all Learning Assistants are knowledgeable in using "Book Creator"	Term 1
Ensure authentic contexts for writing and the publication of 3 pieces of writing a term	Ensure avenues for sharing writing.	All year
Continue to read own writing to a buddy during buddy reading time.	Designated buddy reading time	Term 1 then ongoing
Continue to maintain handwriting in the programme as it is important to write fluently.	Time allocation	
Ensure targeted students receive flexible use of support teacher time.	Literacy Support Teacher Hours	
Develop on Curriculum Progress tools to support planning and assessment.	Access to the Learning Progressions	Term 1 and 4

Monitor target students using the Learning Progressions Framework.	Framework	
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## December update:

### Target 1:

Seventeen students (ten Year 2 and seven Year 1) were identified in February 2018 as being either below the expected level or only just managing to achieve at the expected level or had not had a judgement as they had not been at school long enough. Three Year 2 students have left the school. According to judgements made in November of the current 14 target students:

- 71% of Year 2 target students are now at the expected level (5/7).
- 86% of Year 2 target students remain below the expected level (6/7).

### Comments:

- Teachers explored the Writing Progressions to gain a deeper understanding of the process.
- The "Mountain to Sea" and "Wrap It Up" topics created lots of opportunities for writing in an authentic context.
- The planned news topics have given students the oral language skills that they can transfer to their writing.
- Using programmes on the mac books and ipads such as the writing components of PM books, book creator, games and activities has supported the writing process. Learning Assistants are competent to support students in these areas.
- Two Teachers attended an oral language course which highlighted the importance of increasing students ability to communicate orally as this will flow on to improve writing.
- We have encouraged the use of first language discussion around the home reader to deepen comprehension.
- There has been a focus on developing oral language further by focusing on positional language to support the Digital Technologies curriculum.
- We maintained a high level of phonics instruction across the team.
- Adaptations were made to the spelling programme so learners developed more responsibility for learning.
- The Casey Caterpillar handwriting programme was a focus for a class with a high number of children needing support in this area.
- A class trialled "I Can" cans to develop the learners knowledge and responsibility for their own achievements.

## Year 1 and 2

## Mathematics Target 2019

**Aim:** To increase the number of 5 and 6 year old students achieving at and above the expected level in mathematics.

**Baseline Data:**

November 2018 data showed that all the 47, Year 1 students were achieving at or above the expected level in mathematics. All students moved to Year 2. There are seven identified students who were only just achieving at the expected level who were at risk of not making the expected progress to achieve at the appropriate level of the curriculum for the following year. Therefore, the target covered children achieving at the expected level who needed to maintain this achievement. Two Year 0 students who are now Year 1, were identified from 2018. There were concerns these students would not achieve at the expected level in 2019. There is one Māori student included in this target.

**Target 1:** The group of nine Y1 and Y2 students, identified as achieving at the expected level, will maintain achievement at this level, as assessed by Teacher Judgements in November 2019.

Actions	Resource	When
As per the contextual statement		
Continue to develop teachers knowledge of the maths learning progression framework to accurately notice what students learning	Maths learning progression framework team discussions	Term 1 and 2
Build Learning Assistants (LA) knowledge of the "SPRING" into maths programme so Learning Assistants provide appropriate support for students	Workshops for LA on use of equipment in the "Spring" programme	Term 1
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	Access to the Learning Progressions Framework	Term 1 and 4

**December update:**

**Target 1:**

9 students, (seven Y2 students identified as achieving at the expected level and two Y1 students who were either identified as achieving at the expected level or did not have an OTJ during 2018 as they had been at school less than 6 months) were identified in February with the expectation to maintain mathematics at the expected level. Two Year 2 students left the school during the year.

According to judgments made in November, of the group of seven Y1/Y2 target students:

- 2 students (22%) are below the expected level.
- 7 students (78%) remain at the expected level.

**Comments:**

- A modified maths bug system has been set up with very low target students to work on at home with known and unknown knowledge.
- A Learning Assistant has worked with a group of students based on the 'Spring into Maths' programme.
- Ipad maths programmes are supporting number knowledge development.
- We are using an increasing number of visual resources to increase number knowledge.
- Teachers developed understanding of the Learning Progressions Framework however we did not assess our students against this. Next year we will review this further.
- Next year we will further review the use of the 'Maths Bugs' and explore how to transfer the maths bug knowledge to the classroom and how to communicate about knowledge with the parents.

## Year 3 and 4 Targets 2019

### Demographic

	Boys	Girls	Total	
Year 3 from 2018	27	17	44	45
New 2019	1		1	
Year 4 from 2018	28	11	39	42
New 2019	1	2	3	
TOTAL	57	30	87	
NZ Maori Learners			7	8%

### Year 3 and 4: Mathematics Target 2019

**Aim:** To increase the number of Year 3 and 4 students achieving at the National Expected Level in Maths

**Baseline Data:** November 2018 data shows 16% of current Year 3 students (7/45 students) and 10% of current Year 4 students (4/42 students) were identified as achieving below the expected level in mathematics. 8 of the students are female and 3 of the students are male. There is one Maori student included in this data..

**Target:** The group of Year 3 and 4 students identified as achieving below the expected level in maths will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2019

Actions	Resource	When
As per contextual statement		2019

		ongoing
Maintain teacher inquiry into developing competency in the teaching of maths and implement changes to programme	<ul style="list-style-type: none"> <li>Continue as a team to inquire into our practice, to develop capability at raising student achievement in mathematics</li> <li>Continue to familiarise ourselves with the Learning Progressions Framework and use to monitor/assess progress</li> <li>Investigate/research dyscalculia to build teacher knowledge</li> <li>Regular team discussions/moderation/peer observations</li> <li>Monitor progress of students</li> </ul>	Ongoing
Increase time spent working one-to-one with students on specific skills programme to build confidence	<ul style="list-style-type: none"> <li>Provide support teacher-aide time (3x a week)- using SPRING Maths programme</li> <li>Train and support teacher-aides in SPRING maths</li> </ul>	Ongoing
Explore further e-learning opportunities to enhance teaching and learning	<ul style="list-style-type: none"> <li>Further Mathematics PD for teachers</li> <li>Provide one-to-one support to individual students to maximise use of Mathematics as a tool</li> <li>Investigate use of iPad apps for these students in maths</li> <li>Use of e-Learning PD time in meetings</li> </ul>	Ongoing
Build parent capacity to support students in maths	<ul style="list-style-type: none"> <li>Use parent resource box to support</li> </ul>	Ongoing
Investigate aspects of well-being which may support these students to learn better	<ul style="list-style-type: none"> <li>Attend Nathan Mikaere-Wallis session, about "how to support the anxious child"</li> <li>Incorporate regular mindfulness/yoga/rhythmic patterning/developmental programme/brain break ideas into programmes</li> <li>Monitor effectiveness of incorporating practices to improve overall well-being into the classroom programme</li> </ul>	
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

#### December update:

11 students (7 Year 3 and 4 Year 4 students) were identified in February 2019 as achieving below the expected level in mathematics.

According to judgments made in December, of the group of eleven Year 3/4 target students, one has left Seatoun School. Of the remaining 10 students:

- 3 students (30%) are now achieving at the expected level. Of these, one is identified as "just at"
- 7 students (70%) remain below the expected level.

#### Comments:

- Four of these students have multiple needs across all curriculum areas and three of them are on IEPs
- All of the target students have made progress.
- One of the students is ESOL, and movement from below expected level to at expected level

- was due to progress in language skills
- Several of the target students received extra mileage in maths with a Learning Assistant- working in small groups, following the SPRING Maths programme
- To investigate how well-being affects maths learning, all teachers attended the session about "how to support the anxious child" and took part in an in-school workshop in Term 2 about Wellness in Mathematics (run by Maths Leaders Susan Kliffen and Catherine Miller). We have incorporated some well-being practice into our programmes
- Mathletics PD was completed by all Year 2-4 teachers in July 2019
- Teachers continued, as a team, inquiring into their maths practice, to develop capability at raising student achievement in mathematics. Teachers also became more familiar with the Learning Progressions Framework- using them to build knowledge of how children progress in maths learning, and to develop appropriate learning tasks.
- Differentiated programmes were run in all classrooms to meet the needs of all children. Teaching included a combination of similar ability and mixed ability instructional groups
- Teachers used a collaborative approach to planning. Problem-solving, rich tasks with authentic contexts were developed to link to integrated units of inquiry.
- There was a strong focus on developing knowledge of position and location, to support the Digital Technologies curriculum.

## Year 3 and 4: Writing Targets 2019

### Target 1:

**Aim:** To increase the number of Year 3 and 4 students achieving at the National Expected Level in Writing.

**Baseline Data:** November 2018 data showed that 13% of current Year 3 students (6/45 students) and 10% of current Year 4 students (4/42 students) were identified as writing below or just at the expected level. 2 of the students are female and 3 of the students are male. There is one Maori student included in this data.

**Target:** The group of Year 3 and 4 students, identified as achieving below or just at the expected level in writing, will be writing at the expected level as assessed by Teacher Judgements in November 2019.

Actions	Resource	When
As per contextual statement		2019
Identify and target students with specific needs- eg poor spelling, handwriting or punctuation skills, or those requiring support with generating and sequencing ideas	<ul style="list-style-type: none"> <li>• Use e-asTTle rubrics, PAT testing, Essential Word Lists and phonics testing to identify spelling needs</li> <li>• Analyse our target students' writing, using the Learning progressions tool and monitor progress against this tool</li> <li>• Provide time in team meetings to analyse and discuss data, and form programmes in response</li> </ul>	Term 1 ongoing
Adapt classroom and support programmes to target needs	<ul style="list-style-type: none"> <li>• Group students within classes and across team for specific programmes (eg phonics)</li> <li>• Use teacher-aide time for teachers to work one-to-one with identified students targeting needs (eg dictation, Hearbuilder and handwriting programmes)</li> <li>• Investigate introducing assistive technology where appropriate (eg speech to text)</li> </ul>	
Raise teacher	<ul style="list-style-type: none"> <li>• Provide time in team meetings and target team PD around the</li> </ul>	Ongoing

capability in the teaching of writing, including assessment of writing	teaching of writing <ul style="list-style-type: none"> <li>Individual team members to attend Shenna Cameron/Louise Dempsey writing workshops</li> <li>Research motivation in writing, esp for reluctant boys</li> </ul>	Februar
Investigate aspects of well-being which may support these students to learn better	<ul style="list-style-type: none"> <li>Attend Nathan Mikaere-Wallis session, about "how to support the anxious child"</li> <li>Incorporate regular mindfulness/yoga/rhythmic patterning/developmental programme/brain break ideas into programmes</li> <li>Monitor effectiveness of incorporating practices to improve overall well-being into the classroom programme</li> </ul>	Februar Ongoing
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

## Target 2:

**Aim:** To increase the number of Year 3 and 4 students achieving above the National Expected Level in Writing.

**Baseline Data:** November 2018 data showed that 24% of current Year 3 students (11/45 students) and 26% of current Year 4 students (11/42 students) were identified as writing at but reading above the expected level. 4 of the students are female and 18 of the students are male. There is one Maori student included in this data.

**Target:** The group of Year 3 and 4 students, identified as achieving at the expected level in writing, but above the expected level in reading, will be both writing and reading above the expected level as assessed by Overall Teacher Judgements in November 2019.

Actions	Resource	When
As per contextual statement		
Identify and target specific areas within writing where support is needed	<ul style="list-style-type: none"> <li>Identify areas of need using the Learning Progressions framework and e-asTTle</li> <li>Target areas of weakness through specific teaching in small groups</li> </ul>	
Link writing more closely and explicitly to reading	<ul style="list-style-type: none"> <li>Create explicit connections between what they like to read and what makes a good writer</li> <li>Teacher PD around how to support able writers to extend themselves eg ways to unpack reading more for students</li> </ul>	Ongoing
Create an online community that involves peer feedback and sharing with Google Docs	<ul style="list-style-type: none"> <li>Set up Google Doc access (Hapara)</li> <li>Set expectations for students and teach children to use Author Circles competently to give peer feedback</li> </ul>	Term 3 and 4

	<ul style="list-style-type: none"> <li>• Provide teacher models of feedback, and make feedback more explicit</li> </ul>	
Motivate students' using expertise from the community	<ul style="list-style-type: none"> <li>• Arrange for authors to share with children- how they edit/where they get ideas etc</li> <li>• Use expertise of librarian to motivate students' as regards "good" writing</li> </ul>	
Develop staff knowledge on Curriculum Progress tools to support planning and assessment. Monitor target students using the Learning Progressions Framework.	<ul style="list-style-type: none"> <li>• Access to the Learning Progressions Framework</li> </ul>	Term 1 and 4

#### December update:

##### Target 1:

10 students (6 Year 3 and 4 Year 4 students) were identified in February 2019 as writing below or just at the expected level.

According to judgments made in December, of the group of ten Year 3/4 target students:

- 5 students (50%) have met the target and are now working at the expected level. Two of these are "just at" and one is "confidently at"
- 5 students (50%) remain below the expected level. (One is "just below" and one is "well-below")

##### Comments:

- Three of these students have needs across all curriculum areas and are on IEPs
- All of the target students have made progress. Two of these students are ESOL, and progress has been in line with them becoming more confident in their spoken language, and building a wider vocabulary
- All of these students received some form of targeted support from a learning assistant, including:
  - Hearbuilder Programme to target auditory processing needs
  - Regular dictation programme which supports with listening and recording sounds accurately, and handwriting skills
  - Team cross-grouping for phonics, and one-to-one Learning Assistant support to meet spelling needs
- Repeated teaching to target needs underpins all classroom programmes
- As a team, teachers upskilled themselves through the following PD sessions:
  - Staff PD and moderation at team meetings to build teacher capacity and understanding of MOE Literacy Learning Progressions
  - Yolanda Soryl Phonics course, to help support phonetic awareness for learners
  - Marshall Diggs course, to widen strategies and increase engagement and achievement of boys in literacy.

##### Target 2:

22 students, (11 Year 3 and 11 Year 4 students) were identified in February 2019 as writing at but reading above the expected level.

According to judgments made in December, of the group of eleven Year 3/4 target students, one has left

Seatoun School. Of the remaining 21 students:

- 3 students(14%) have met the target and are now working above the expected level in both reading and writing
- 14 students (66%) remain reading above but writing at the expected level. Six of these are identified as writing "confidently at"
- 4 students (19%) are now identified as working at the expected level in both reading AND writing

Comments:

- All students have made progress in their writing. In most cases progress has been similar in both reading and writing, and it is recognised that writing often lags behind reading, as it is a far more complex process
- Some students are now identified as reading at the expected level, as reading becomes more complex at this level of the curriculum.
- Progress, in many cases, has been through students working with teachers and the support of the librarian to identify what they appreciate in their reading and to use this knowledge in their writing
- Students have been encouraged to write as part of their Steeple Rock Challenges (eg travel diaries) to extend their expertise in writing
- Google Docs have been used to share writing completed at home, and seek feedback
- Success criteria are shared with students and they have been explicitly taught how to give, and respond to, critical feedback about their writing
- Team members have been involved in PD such as:
  - Staff PD and moderation at team meetings to build teacher capacity and understanding of MOE Literacy Learning Progressions
  - PD sessions about e-AsTTle writing to upskill themselves in the teaching of writing
  - Marshall Diggs course to increase engagement and achievement of boys in literacy.

## Year 3 and 4: Reading Target 2019

**Aim:** To increase the number of Year 3 and 4 students achieving at the National Expected Level in Reading.

**Baseline Data:** November 2018 data showed that 18% of current Year 3 students (8/45) and 2% of Year 4 students (1/42) were identified as reading 'below' the expected level. In addition, 2% of current Year 3 students ( 1/ 45 students) and 5% of current Year 4 students (2/42 students) are identified as achieving "just at" the expected level. 5 of these students are female and 7 of the students are male. One of these students is Maori.

**Target:** The group of Year 3 and 4 students, identified as achieving below or just at the expected level in reading, will be reading at the expected level as assessed by Teacher Judgements in November 2019.

Actions	Resource	When
As per contextual statement		2017
Communicate clearly with parents on how to help their child learn to read.	<ul style="list-style-type: none"><li>• Encourage parents to attend the "helping your child read" evenings</li></ul>	Terms 2/3

## Seatoun School

### Members of the Board of Trustees 2019

Name	Position Held	Elected/Co-opted	Occupation	Term Expires
Melanie Matthews		Elected	Consultancy Business	June 2022
Justine Crawford		Elected	Programme Manager - MSD	June 2022
Charlotte Brook		Elected	Lawyer Crown Law	June 2022
Lloyd Davies	Chair	Elected	Lawyer Contact Energy	June 2022
Nick Conn		Elected	Physiotherapist Willis St Physiotherapy	
Catherine Miller	Staff Trustee		Teacher	June 2022
John Western	Principal		Principal	June 2022

#### Kiwisport Grant 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$5,714.62 (excluding GST). The funding was spent on sporting endeavours.



# SEATOUN SCHOOL

Annual Report - For the year ended 31 December 2019

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	Analysis of Variance
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	Kiwisport
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# SEATOUN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 2987

**Principal:** John Western

**School Address:** 59 Burnham Street, Seatoun, Wellington

**School Postal Address:** 59 Burnham Street, Seatoun, WELLINGTON, 6022

**School Phone:** 04 388 7600

**School Email:** admin@seatoun.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Lloyd Davies	Chairperson	Elected	Principal/Law Firm	2022
John Western	Principal	Ex Officio		
Charlotte Brook	Parent Rep	Elected	Crown Lawyer	2022
Justine Crawford	Parent Rep	Elected	Programme Manager - MBIE	2022
Melanie Matthews	Parent Rep	Elected	Director - Pacific Island Power	2022
Nick Conn	Parent Rep	Elected	MD - Willis St Physio	2022
Catherine Miller	Staff Rep	Appointed		

**Accountant / Service Provider:** Education Services Ltd

# Seatoun 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.

Lloyd Davies

Full Name of Board Chairperson



Signature of Board Chairperson

25 May 2020

Date:



Full Name of Principal



Signature of Principal

24 May 2020

Date:

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

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,591,731	3,466,163	3,520,325
Locally Raised Funds	3	322,851	205,411	305,823
Interest income		30,605	30,000	36,057
		<u>3,945,187</u>	<u>3,701,574</u>	<u>3,862,305</u>
<b>Expenses</b>				
Locally Raised Funds	3	125,855	(6,900)	106,449
Learning Resources	4	2,225,062	2,162,267	2,146,457
Administration	5	178,153	160,946	153,763
Finance		5,020	5,200	5,641
Property	6	1,321,121	1,333,660	1,298,626
Depreciation	7	99,773	81,586	96,238
Loss on Disposal of Property, Plant and Equipment		3,042	-	-
		<u>3,958,026</u>	<u>3,736,759</u>	<u>3,807,174</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>(12,839)</b>	<b>(35,185)</b>	<b>55,131</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(12,839)</u></b>	<b><u>(35,185)</u></b>	<b><u>55,131</u></b>

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

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

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>1,352,549</u>	<u>1,200,591</u>	<u>1,297,418</u>
Total comprehensive revenue and expense for the year		(12,839)	(35,185)	55,131
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	<b>23</b>	<u>1,339,710</u>	<u>1,165,406</u>	<u>1,352,549</u>
 Retained Earnings		 1,339,710	 1,165,406	 1,352,549
<b>Equity at 31 December</b>		<u>1,339,710</u>	<u>1,165,406</u>	<u>1,352,549</u>

The above Statement of Changes In Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Seatoun School**  
**Statement of Financial Position**  
As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	225,044	777,102	98,655
Accounts Receivable	9	134,443	115,539	138,198
GST Receivable		10,642	7,927	8,261
Prepayments		10,616	7,653	7,402
Inventories	10	12,601	13,071	9,293
Investments	11	647,388	-	830,028
Funds owed for Capital Works Projects	17	29,630	-	5,685
		<u>1,070,362</u>	<u>921,292</u>	<u>1,095,522</u>
<b>Current Liabilities</b>				
Accounts Payable	13	146,284	162,287	169,421
Revenue Received in Advance	14	1,602	3,199	825
Provision for Cyclical Maintenance	15	-	38,777	36,777
Finance Lease Liability - Current Portion	16	21,219	1,118	27,810
		<u>169,105</u>	<u>203,381</u>	<u>234,833</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>901,257</u>	<u>717,911</u>	<u>860,689</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	508,252	451,041	535,877
		<u>508,252</u>	<u>451,041</u>	<u>535,877</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	56,259	3,546	20,004
Finance Lease Liability	16	13,540	-	24,013
		<u>69,799</u>	<u>3,546</u>	<u>44,017</u>
<b>Net Assets</b>		<u>1,339,710</u>	<u>1,165,406</u>	<u>1,352,549</u>
<b>Equity</b>		<u>1,339,710</u>	<u>1,165,406</u>	<u>1,352,549</u>

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

**Seatoun School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		598,747	572,813	624,356
Locally Raised Funds		327,783	210,811	300,167
Goods and Services Tax (net)		(4,381)	-	1,666
Payments to Employees		(413,952)	(413,738)	(424,256)
Payments to Suppliers		(477,733)	347,544	(382,397)
Interest Paid		(5,020)	(5,200)	(5,841)
Interest Received		30,511	30,000	31,506
<b>Net cash from Operating Activities</b>		<b>55,955</b>	<b>742,230</b>	<b>145,401</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(63,613)	(32,000)	(55,710)
Purchase of Investments		(444,906)	-	(44,153)
Proceeds from Sale of Investments		627,547	-	-
<b>Net cash from Investing Activities</b>		<b>119,028</b>	<b>(32,000)</b>	<b>(99,863)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(24,649)	(27,500)	(19,578)
Funds Held for Capital Works Projects		(23,945)	-	(21,677)
<b>Net cash from Financing Activities</b>		<b>(48,594)</b>	<b>(27,500)</b>	<b>(41,255)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>126,389</b>	<b>682,730</b>	<b>4,283</b>
Cash and cash equivalents at the beginning of the year	8	98,655	94,372	94,372
Cash and cash equivalents at the end of the year	8	<b>225,044</b>	<b>777,102</b>	<b>98,655</b>

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.

# **Seatoun School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Seatoun School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

###### **Standard early adopted**

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

#### ***Cyclical Maintenance Provision***

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

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

#### ***Recognition of grants***

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

### ***c) Revenue Recognition***

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

**g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

**Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.*

**i) Inventories**

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

## j) Investments

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

### *Prior Year Policy*

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

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

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

## 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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	8 years
Leased assets are depreciated over the life of the lease.	

## **l) Intangible Assets**

### **Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **m) 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.

### **n) 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.

**o) Employee Entitlements**

**Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

**Long-term employee entitlements**

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

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

**p) Revenue Received In Advance**

Revenue received in advance relates to fees received from students and grants received 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.

**q) 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.

**r) Shared Funds**

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

**s) 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).

**t) Financial Assets and Liabilities**

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

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

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

**u) Borrowings**

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

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

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

**v) 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.

**w) Budget Figures**

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

**x) Services received in-kind**

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

## 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	529,265	522,973	515,382
Teachers' Salaries Grants	1,825,932	1,728,940	1,729,132
Use of Land and Buildings Grants	1,159,742	1,164,410	1,152,976
Resource Teachers Learning and Behaviour Grants	1,875	-	-
Other MoE Grants	70,688	49,840	113,027
Other Government Grants	4,229	-	9,808
	<b>3,591,731</b>	<b>3,466,163</b>	<b>3,520,325</b>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	164,802	169,600	169,805
Bequests & Grants	4,000	-	-
Activities	139,721	23,861	119,105
Trading	5,293	3,600	4,805
Fundraising	9,035	8,450	12,208
	<b>322,851</b>	<b>205,411</b>	<b>305,923</b>
<b>Expenses</b>			
Activities	119,398	(6,900)	97,438
Trading	6,187	-	5,429
Fundraising (Costs of Raising Funds)	270	-	3,582
	<b>125,855</b>	<b>(6,900)</b>	<b>106,449</b>
<b>Surplus for the year Locally raised funds</b>	<b>196,996</b>	<b>212,311</b>	<b>199,474</b>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	97,803	104,745	85,120
Library Resources	2,697	2,500	2,575
Employee Benefits - Salaries	2,103,935	2,023,192	2,039,501
Staff Development	20,251	30,300	18,289
Classroom Budgets	376	1,530	972
	<b>2,225,062</b>	<b>2,162,267</b>	<b>2,146,457</b>

## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,399	6,213	6,302
Board of Trustees Expenses	7,473	7,850	3,530
Communication	13,054	8,950	9,259
Consumables	5,313	4,700	4,937
Operating Lease	347	-	1,687
Other	26,107	25,353	24,038
Employee Benefits - Salaries	99,325	90,730	92,177
Insurance	5,135	1,150	(2,567)
Service Providers, Contractors and Consultancy	15,000	16,000	14,400
	<b>178,153</b>	<b>160,946</b>	<b>153,763</b>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,102	15,400	16,480
Cyclical Maintenance Expense	(522)	19,920	4,731
Grounds	7,075	13,200	6,324
Heat, Light and Water	22,158	24,000	23,262
Rates	3,381	4,200	4,200
Repairs and Maintenance	31,972	17,150	6,166
Use of Land and Buildings	1,159,742	1,164,410	1,152,976
Security	1,940	2,100	1,916
Employee Benefits - Salaries	27,212	26,456	26,273
Contractor & Consultancy	51,061	46,824	56,298
	<b>1,321,121</b>	<b>1,333,660</b>	<b>1,298,626</b>

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

## 7. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	23,999	19,892	23,464
Furniture and Equipment	13,856	11,137	13,137
Information and Communication Technology	39,630	32,800	38,691
Leased Assets	15,929	12,152	14,334
Library Resources	6,359	5,605	6,612
	<b>99,773</b>	<b>81,586</b>	<b>96,238</b>

#### 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	20	-	20
Bank Current Account	68,826	777,102	97,625
Bank Call Account	91,714	-	1,010
Short-term Bank Deposits	64,484	-	-
Cash equivalents for Cash Flow Statement	<u>225,044</u>	<u>777,102</u>	<u>98,655</u>

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

#### 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	804	981	5,669
Receivables from the Ministry of Education	3,450	-	5,750
Banking Staffing Underuse	8,052	-	-
Interest Receivable	4,645	-	5,800
Teacher Salaries Grant Receivable	117,492	114,558	120,979
	<u>134,443</u>	<u>115,539</u>	<u>138,198</u>
Receivables from Exchange Transactions	5,449	981	11,469
Receivables from Non-Exchange Transactions	128,994	114,558	126,720
	<u>134,443</u>	<u>115,539</u>	<u>138,198</u>

#### 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Uniforms	12,250	12,412	9,293
Stationery	351	659	-
	<u>12,601</u>	<u>13,071</u>	<u>9,293</u>

#### 11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	647,386	-	830,028
Total Investments	<u>647,386</u>	<u>-</u>	<u>830,028</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	332,449	620	(2,456)	-	(23,999)	306,614
Furniture and Equipment	60,131	13,706	(586)	-	(13,856)	59,395
Information and Communication Tech	93,926	40,031	-	-	(39,630)	94,327
Leased Assets	27,364	15,119	(355)	-	(15,929)	26,201
Library Resources	22,007	6,068	-	-	(6,359)	21,715
<b>Balance at 31 December 2019</b>	<b>535,877</b>	<b>75,544</b>	<b>(3,397)</b>	<b>-</b>	<b>(99,773)</b>	<b>508,252</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	553,216	(246,602)	306,614
Furniture and Equipment	371,734	(312,339)	59,395
Information and Communication	320,521	(226,194)	94,327
Leased Assets	55,445	(29,244)	26,201
Library Resources	113,837	(92,122)	21,715
<b>Balance at 31 December 2019</b>	<b>1,414,753</b>	<b>(906,501)</b>	<b>508,252</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	343,295	12,618	-	-	(23,464)	332,449
Furniture and Equipment	55,849	17,419	-	-	(13,137)	60,131
Information and Communication Tech	100,303	32,314	-	-	(38,691)	93,926
Leased Assets	32,598	9,101	-	-	(14,334)	27,364
Library Resources	23,083	5,536	-	-	(6,612)	22,007
<b>Balance at 31 December 2018</b>	<b>555,128</b>	<b>76,988</b>	<b>-</b>	<b>-</b>	<b>(96,238)</b>	<b>535,877</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	558,931	(226,482)	332,449
Furniture and Equipment	377,958	(317,827)	60,131
Information and Communication	321,534	(227,608)	93,926
Leased Assets	58,003	(30,639)	27,364
Library Resources	107,769	(85,762)	22,007
<b>Balance at 31 December 2018</b>	<b>1,424,195</b>	<b>(888,318)</b>	<b>535,877</b>

### 13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	14,957	34,185	27,699
Accruals	4,899	4,443	6,213
Capital Accruals for PPE items	-	-	3,188
Employee Entitlements - Salaries	117,492	114,558	120,979
Employee Entitlements - Leave Accrual	8,936	9,101	11,342
	<u>146,284</u>	<u>162,287</u>	<u>169,421</u>
Payables for Exchange Transactions	146,284	162,287	169,421
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>146,284</u>	<u>162,287</u>	<u>169,421</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Income In Advance	1,602	-	825
Students Fees Unallocated	-	3,199	-
	<u>1,602</u>	<u>3,199</u>	<u>825</u>

### 15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	56,781	20,403	52,050
Increase/(decrease) to the Provision During the Year	(522)	19,920	4,731
Provision at the End of the Year	<u>56,259</u>	<u>40,323</u>	<u>56,781</u>
Cyclical Maintenance - Current	-	36,777	36,777
Cyclical Maintenance - Term	<u>56,259</u>	<u>3,546</u>	<u>20,004</u>
	<u>56,259</u>	<u>40,323</u>	<u>56,781</u>

### 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	24,655	1,118	29,756
Later than One Year and no Later than Five Years	14,647	-	26,446
	<u>39,302</u>	<u>1,118</u>	<u>56,202</u>

## 17. Funds Owed (Held) for Capital Works Projects

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

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	\$	\$	\$		\$
Street Lighting	<i>in progress</i>	(10,840)	-	20,101	-	9,261
Heating & Cooling System	<i>in progress</i>	16,525	-	620	-	17,145
Rm 13 Internal Leak	<i>in progress</i>	-	-	3,224	-	3,224
<b>Totals</b>		<b>5,685</b>	<b>-</b>	<b>23,945</b>	<b>-</b>	<b>29,630</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

-  
29,630

29,630

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
Remedial Property Work	<i>completed</i>	(19,511)	-	19,511	-	-
Block R	<i>completed</i>	2,619	-	(2,619)	-	-
Visual Hazards	<i>completed</i>	(350)	-	350	-	-
Plumbing & Drainage	<i>completed</i>	1,250	-	(1,250)	-	-
Street Lighting	<i>in progress</i>	-	19,679	8,839	-	(10,840)
Heating & Cooling System	<i>in progress</i>	-	-	16,525	-	16,525
<b>Totals</b>		<b>(15,992)</b>	<b>19,679</b>	<b>41,356</b>	<b>-</b>	<b>5,685</b>

## 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, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<b>Board Members</b>		
Remuneration		
Full-time equivalent members	0.32	0.20
<b>Leadership Team</b>		
Remuneration	566,992	475,271
Full-time equivalent members	5.00	4.00
<b>Total key management personnel remuneration</b>	<b>566,992</b>	<b>475,271</b>
<b>Total full-time equivalent personnel</b>	<b>5.32</b>	<b>4.20</b>

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
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	160 - 170	180 - 190
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
110 - 120	1.00	-
100 - 110	-	1.00
	<b>1.00</b>	<b>1.00</b>

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:

	2019 Actual	2018 Actual
<b>Total</b>	-	-
<b>Number of People</b>	-	-

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

### (b) Operating Commitments

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

#### (a) operating lease of laptops;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	936
Later than One Year and No Later than Five Years	-	245
Later than Five Years	-	-
	-	1,181

## 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	225,044	777,102	98,655
Receivables	134,443	115,539	138,198
Investments - Term Deposits	647,386	-	830,028

##### Total Financial assets measured at amortised cost

1,006,873	892,641	1,066,881
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##### Financial liabilities measured at amortised cost

Payables	146,284	162,287	169,421
Borrowings - Loans	-	-	-
Finance Leases	34,769	1,118	51,823
Painting Contract Liability	-	-	-

##### Total Financial Liabilities Measured at Amortised Cost

181,043	163,405	221,244
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#### 25. 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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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.

#### 26. Comparatives

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

#### 27. Adoption of PBE IFRS 9 Financial Instruments

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

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

- Note 11 Investments:

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

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SEATOUN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Seatoun School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited, 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 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 25 May 2020. This is the date at which our opinion is expressed.

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

#### Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

#### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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

A handwritten signature in blue ink, appearing to read 'Geoff Potter', is written over a horizontal line.

**Geoff Potter**  
**BDO WELLINGTON AUDIT LIMITED**  
On behalf of the Auditor-General  
Wellington, New Zealand

**SEATOUN SCHOOL**  
**AUDIT COMPLETION REPORT**  
FOR THE YEAR ENDED  
**31 DECEMBER 2019**



27 May 2020

Lloyd Davies  
Chairperson  
Seatoun School  
cc: John Western  
Principal

Dear Lloyd,

We have pleasure in presenting our Audit Completion Report for our audit of Seatoun School's financial statements for the year ended 31 December 2019.

We would like to emphasise that our audit work involves the review of only those systems and controls in your organisation upon which we rely on for audit purposes. Our examination may not have identified, and should not be relied upon to identify, all control weaknesses that may exist.

We take this opportunity to express our appreciation for the assistance and co-operation provided by the School's staff during the audit. We have received full and frank cooperation. There is nothing we wish to raise solely with the Board.

Yours faithfully,  
BDO Wellington Audit Limited

A handwritten signature in blue ink, appearing to read 'Geoff Potter', is written over the printed name and title.

**Geoff Potter**  
Partner  
Audit & Assurance Services

DDI: 04 498 3864  
Email: [geoff.potter@bdo.co.nz](mailto:geoff.potter@bdo.co.nz)



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## 1. EXECUTIVE SUMMARY

### STATUS OF THE AUDIT AND THE AUDIT OPINION

BDO Wellington Audit Limited ('BDO') is the Appointed Audit Firm of Seatoun School (the "School").

BDO's responsibilities include a requirement to express an opinion on the School's financial statements arising from our audit conducted in accordance with the Auditor-General's Auditing Standards which incorporate International Standards on Auditing (NZ).

This report details the processes, findings and recommendations from our audit of the School in accordance with the Auditor General's Auditing Standards, and the terms of our engagement as set out in our audit engagement letter.

Our audit of the School's financial statements for the year ended 31 December 2019 is complete.

We have issued an unqualified audit opinion.

We welcome your feedback on the effectiveness of the audit process and are available to discuss our performance.

### AUDIT SCOPE AND OBJECTIVES

Our audit objectives are to:

- report on whether the financial statements give a true and fair view, and
- report to Management about control environment issues that should be addressed by the school.

A strong control environment would feature adequate segregation of duties over important financial processes, and independent reviews as compensating controls should it not always be practicable for the duties to be separated.

We have documented, tested and assessed the controls supporting the school's key transaction streams, and there are no significant weaknesses to report. Control weaknesses identified during the audit have been included in the Internal Control and Other Findings section of this report.

## AREAS OF SIGNIFICANT RISK AND AUDIT EMPHASIS

Our audit approach considered the inherent risks in your business, their potential impact on the financial statements and the associated risk mitigations and controls in place. The significant matters arising from our audit work are:

- Locally raised funds
- Payroll not approved or checked
- Cyclical maintenance provision
- Management Override

We were able to obtain sufficient and appropriate audit evidence in respect to these items and have no significant findings to bring to your attention. Refer to Section 2 for our comments in respect to each significant risk and area of audit emphasis.

## SUMMARY OF UNCORRECTED MISSTATEMENTS

There were no errors left uncorrected at the conclusion of our audit.

## INTERNAL CONTROLS

Our audit approach requires us to obtain an understanding of an entity's internal controls in order to identify assess the risk of material misstatement of the financial statements whether due to fraud or error but is not designed to provide assurance over the overall effectiveness of controls operating within the School.

We have included in Appendix 1 of this report, a summary of our findings and recommendations arising as a result of our audit procedures.

## GOVERNANCE AND ACCOUNTABILITY

Good governance and accountability need and support each other and, if done well, enhance the public's trust in our public sector. Good governance encourages and can result in good accountability. In turn, accountability is a vital element of good governance.

The Auditor-General has published a report, Reflections from our audits: Governance and accountability. This report reflects on common issues, and highlights examples of good and emerging practise, which public entities can use to help improve their governance and accountability arrangements. It also identifies eight elements of good governance and looks at some trends that present new challenges and opportunities for enhancing accountability.

We encourage you to use the findings and examples in this report to consider the School's governance and accountability arrangements. This report is available on the OAG website at [www.oag.govt.nz/2016/reflections](http://www.oag.govt.nz/2016/reflections)



## 2. KEY FINANCIAL STATEMENT AUDIT RISKS AND AREAS OF AUDIT EMPHASIS

Our audit procedures were focused on those areas of the School's activities that are considered to represent the key audit risks identified during the risk assessment process undertaken and communicated with you through the audit arrangements letter at the planning phase of the audit. Below we present a summary of the identified key areas of risk and audit emphasis and our conclusions in relation to each matter. We are satisfied that these areas have been satisfactorily addressed through our audit processes.

Locally Raised Funds	
Area of Audit Emphasis	Conclusion/Response
Due to the nature of locally raised funds (often being cash), there is a risk of material misstatement around the completeness of locally raised funds income.	From our audit work performed we found no issues regarding locally raised funds income or expense balances in the financial statements.
Payroll not approved or checked	
Area of Audit Emphasis	Conclusion/Response
Payroll is processed by Novopay. The accuracy of payroll processing is dependent on appropriate approval of payroll changes and checking of the fortnightly SUE report.	From our audit work performed we found no issues regarding payroll balances included in the financial statements.



Cyclical Maintenance Provision	
Area of Audit Emphasis	Conclusion/Response
Cyclical Maintenance is an area of judgment and could lead to material misstatement in the financial statements. For Schools to be able to calculate the appropriate cyclical maintenance provision a 10 Year Property Plan (10YPP) needs to be prepared and/or reviewed by an expert.	From our audit work performed, there were no issues regarding the provision for Cyclical Maintenance in the Financial Statements.

Management Override	
Area of Audit Emphasis	Conclusion/Response
There is a rebuttable presumption under the International Auditing Standards that there is a risk of management override.	We have assessed the segregation of duties and risk of management override as part of our planning process, and concluded that the risk of fraud from management override of controls is primarily through the processing of manual journals. We have used a risk based approach to testing manual journals, and focused on any areas where a risk of judgement, estimation or cut-off risk exists with management override in mind. No issues with management override we noted.

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### 3. INTERNAL CONTROL AND OTHER AUDIT FINDINGS

This section of the report sets out the key internal control findings we have identified during the course of the audit and highlights control deficiencies requiring management attention. Our work has been limited to those controls relevant to the audit of your statutory financial statements. The purpose of our audit work on controls is not to provide assurance in its own right on the internal controls and therefore we may not necessarily disclose all matters that might be significant deficiencies or deficiencies that heighten the risk of a fraud being perpetrated.

There were no material weaknesses in internal controls identified relating to the prevention and detection of fraud and error to bring to your attention for the year ended 31 December 2019.

## 4. REQUIRED COMMUNICATIONS WITH GOVERNANCE

Matter	How the matter was addressed
<b>Auditors responsibility under generally accepted auditing standards</b>	<p>We are responsible for completing an audit in accordance with generally accepted auditing standards in New Zealand. The detailed terms of which are set out in our audit engagement letter.</p>
<b>Confirmation of Audit Independence</b>	<p>In conducting our audit, we are required to comply with the independence requirements of PES-1 Code of Ethics for Assurance Practitioners issued by the External Reporting Board.</p> <p>Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.</p> <p>For the comfort of the Board, we note that the following processes assist in maintaining our independence:</p> <ul style="list-style-type: none"><li>• No other work is permitted to be undertaken by any BDO office without the express approval of the audit engagement partner.</li><li>• All services performed by any national BDO office will be reported to the governing body.</li></ul> <p>Audit fees billed for the 2019 audit were \$7,359 (including GST).</p> <p>There were no other services provided by our firm for the financial year.</p>
<b>Management Judgements and Estimates</b>	<p>Under International Standards on Auditing (NZ), we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions or valuation judgements. Overall we note that the judgements and estimates by management in preparing the results for the year ended 31 December 2018 appear reasonable. Key matters impacting on our audit have been raised in sections 2 and 3 of this report if applicable.</p>

Matter	How the matter was addressed
<b>Matters requiring Board of Trustee input</b>	<p>We have placed reliance on the Board's review and approval of the following matters:</p> <ul style="list-style-type: none"><li>• Minutes of the Board meetings;</li><li>• Implementation of such controls as is needed to ensure that financial statements are presented fairly;</li><li>• Review and approval of management accounts;</li><li>• Review and approval of annual budget;</li><li>• Review and approval of 10 Year Property Plan</li><li>• Notification of fraud; and</li><li>• Review and approval of the financial statements.</li></ul>
<b>Accounting policies</b>	<p>Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practices and financial reporting. We reviewed the financial statements of the School against the Kiwi Park Model and noted no material departures from the requirements.</p>
<b>Materiality and adjusted/ unadjusted differences</b>	<p>Materiality means, in the context of an audit or review, if financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the financial report. Materiality is initially calculated at the planning stage and has an influence on the amount of work we do, as well as where we direct our audit efforts. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.</p> <p>There were no errors left uncorrected at the conclusion of the audit.</p> <p>During the course of our audit, we identified misstatements which have been corrected in the financial statements these have been detailed in Appendix 1 of this report.</p> <p>It should be noted that the auditing standards do not require us to communicate misstatements that are considered "clearly trivial" and as such, if we identify such misstatements we will not communicate these to you. We consider "clearly trivial" to be 5% or less of our planned materiality.</p>

Matter	How the matter was addressed
Going concern	<p>We have undertaken a review of management and those charged with governance' assessment of the ability of the School to continue as a going concern for 12 months from the date of signing the audit report and therefore whether the going concern basis for the preparation of the financial statements is appropriate.</p> <p>We identified no issues or concerns that lead us to conclude the going concern assumption cannot be relied upon.</p>
Fraud	<p>During the audit, no matters relating to fraud, concerning either employees or management, have come to our attention. It should be noted that our audit is not designed to detect fraud, however, should instances of fraud come to our attention, we will report them to you.</p>
Compliance with laws and regulations	<p>We have made enquiries in relation to compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the School.</p>
Significant findings from the audit	<p>Other than those documented in the executive summary and sections 2 and 3 of this report, there were no significant matters arising from the audit.</p>
Disagreements with management	<p>There have been no disagreements with management over matters of significance to the audit.</p>
Difficulties encountered during the audit	<p>There have been no significant difficulties encountered during the audit.</p>
Consultations with other accountants and consultants	<p>We have considered the need for other accounting specialists during our work and determined, due to the nature of the engagement and experience and knowledge of the engagement team, that no specialists were necessary for the current period.</p>
Management representation letter	<p>We have not requested specific representation from management in addition to those areas normally covered by our standard representation letter.</p>

Matter	How the matter was addressed
<b>Probity, waste and performance</b>	<p>We are required to consider whether any approved payments could be considered extravagant or wasteful, or show a lack of probity or financial prudence. We did not identify any issues of concern with respect to probity, waste and performance.</p>
<b>Publishing Annual Report on the School's Website</b>	<p>The Education Act 1989 requires you to publish your Annual Report on-line. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of trustees and Kiwisport statement.</p> <p>Making your Annual Report accessible to the school community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed, as the value of good accountability lessens over time. We note that you did publish your 2018 Annual Report on your website. The failure to publish your Annual Report on your website is a breach of section 87AB of the Education Act 1989.</p>



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## APPENDIX 1 - ADJUSTED DIFFERENCES

### AUDIT ADJUSTMENTS

There were no adjustments made as a result of the audit. The only adjustment made to the first draft financial statements was for Staff Banking of \$7,002 due to this information only becoming available in the first week of May.

